GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE
CENTRAL BOARD OF REVENUE

ALL-PAKISTAN
INCOME-TAX REPORTS & RETURNS

AND

INCOME-TAX REVENUE STATISTICS

INCLUDING

EXCESS PROFITS TAX & BUSINESS PROFITS TAX STATEMENTS

for the year

1955-56

CENTRAL BOARD OF REVENUE
STATISTICAL OFFICE

PRINTED BY THE MANAGER, GOVERNMENT OF PAKISTAN PRESS, KARACHI:
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI: 1959

BRR No. 131 F60

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1955-56

INCOME-TAX DEPARTMENT

ADMINISTRATION REPORT

FOR THE YEAR

1955-56

For the purpose of Income Tax Administration, there were four Commissioners' Charges in the year under report (*viz.* 1955-56)—three territorial Charges with headquarters at Dacca, Karachi and Lahore *respectively* and one "Central" Charge without territorial jurisdiction with headquarters at Karachi. The "Central" Charge deals with special and complicated cases assigned to it by the Central Board of Revenue from time to time.

Changes in Law.

2. The following important changes in law were made during the year 1955-56 :—

1. *Income Tax Act.*

(1) *Section* 4(3) (*xii*).

The exemption in the case of income from newly constructed houses was extended to cover Buildings constructed up to the 31st March, 1957.

(2) *Section* 10—

(i) *Sub-section* (2)—

(a) *Clause* (*vi*)—The rate of initial depreciation allowance admissible on plant and machinery not having been previously used in Pakistan, was raised from 20 to 25 per cent. This allowance was, however, made deductible for the purpose of determining the 'written down value'.

(b) *Clause* (*xiii*)—The scope of this clause was extended so as to cover payments made to approved polytechnics and technical schools to be used for technical training related to the class of business carried on by the tax-payer. The result was that such payments would be deducted from the taxable profits of an assessee in the same way as any other business expenditure.

(ii) *Sub-section* (*2A*)—

A new sub-section *viz.* sub-section (2A) was inserted in section 10 providing for the taxation of debts foregone and unremitted balances. Such receipts, as the law stood before its amendment, were treated as casual or capital receipts and were thus not liable to income-tax. Under the new sub-section, where an allowance or deduction has been made in the assessment in any year in respect of any loss, expenditure or trading liability incurred by a tax-payer and subsequently the tax-payer receives any amount in respect of such loss of expenditure or receives some benefit in respect of such liability by way of remission, the amount received by him or the value of the benefit accruing to him is deemed to be profits and gains of a business, profession or vocation and subjected to tax accordingly.

(3) *Section* 15-*B*.—The exemption under this section was extended to industrial undertakings set up up to 31st March, 1958.

(4) *Section* 15-*C*.—This section, before its amendment in 1955, provided for exemption, subject to certain limits, of investments in the initial and subsequent fresh share-capitals of such industrial companies only as could be regarded as companies in which the public were substantially interested within the meaning of the *Explanation* to sub-section (1) of section 23A of the Income Tax Act, or were wholly-owned subsidiaries of such companies. After the amendment, the exemption became admissible in the case of investments in the initial or fresh share-capital of all public companies as defined in the Companies Act, 1913. The concession was also extended to investments made up to 31st March, 1957.

(5) *Section* 26-*A*.—Two new sub-sections *viz.* sub-section (3) and (4) were added to this section clarifying the procedure for registration of firms for the purpose of assessment of income-tax as well as the cancellation of such registration.

(6) *Section* 30.—A consequential amendment was made in this section providing for appeal against the cancellation of the registration under sub-section (4) of section 26A.

(7) A rebate of income-tax of one anna in the rupee was allowed in respect of non-distributed profits of public companies to encourage the ploughing back of profits by such companies.

(8) Super-tax was levied for the first time on registered firms at the rate of one anna in the rupee on the slab of income exceeding Rs. 25,000/-. The additional super-tax leviable on companies distributing excess dividends was removed.

II. *Business Profits Tax Act.*

The levy of Business Profits Tax was continued for a further period of one year without any change in rates.

Salient Features of Trade during the previous year.

3. Business conditions during the " previous year ", on the profits of which assessments were mostly *based* during the year under report, showed further improvement, due mainly to the revival of internal trade as a result of the increase in indigenous industrial production. *The most* important development was the unprecedented rise in the manufacture of textile goods.

4. In so far as the export trade is concerned, the position was rather un-satisfactory for most of the major items of export. With the rapid development of the textile industry, a good proportion of cotton was used internally, thus reducing the quantity available for export. The increase in prices acted as a deterrent to foreign buyers and reduced the exports. Business in cotton and cotton seeds remained generally dull and the Cotton dealers did not farewell as the market was not steady. It was also a bad year for cotton ginning factories.

The hides and skins market remained steady, but there were less exports due to adverse international conditions. The rapid development of the tanning industry also contributed to the reduction in the quantity available for export. But for the irregular supply of imported chemicals, the tanning industry would have achieved even better results and the exportable surplus of hides and skins would have been reduced still further. Wool markets were only moderately active and prices were declining.

5. The raw jute trade, on which the economy of East Pakistan mainly depends, continued its uncertain and uneven course. A complex inter-play of economic forces acted and re-acted to prevent the jute trade from regaining its pre-eminent position in the home as well as in the international market. There was no marked improvement in the demand for jute in the international market. Jute shippers and foreign buyers tried as usual to manipulate the market to suit their own purposes. Competition with India became more intense for capturing and maintaining the hold on the international jute market. The home market was very unsteady and had not developed to the extent generally expected. The comparatively depressed jute market and the rapidly falling purchasing power of the people due to the loss of crop caused by floods in two successive years adversely affected the economy of the Province and hampered the collection of revenue. The emergence of jute manufacturing mills equipped with modern machinery competent to compete with foreign manufacturers was, however, a very healthy development.

6. Tea industry reached a new height of prosperity and contributed substantially to the revenue. Stoppage of exports of East Pakistan chillies to India, however, resulted in some loss to income-tax revenue.

7. Inspite of drastic import restrictions during the greater part of 1954-55, importers did quite well due mainly to the high market prices of imported goods.

8. Due to restricted imports and price controls, the business in foreign cloth remained dull. Brisk business was, however, done in the locally manufactured cloth. The margin of trading profit in locally manufactured goods being less, the wholesalers, who were previously dealing in imported goods, especially textiles, received a little set-back. The revenue collection was also adversely affected to some extent due to the carry-forward of losses and unabsorbed depreciation of earlier years. The conditions of business in general merchandise, crockery, oils etc. karyana, commission agency etc. remained more or less unchanged. Traders who obtained import licences of substantial value generally thrived, while others had a lean time. The business in medicines, radios, hosiery, chemicals, paints, etc. showed steady progress. There was a slump in the fruit market and *bidi* trade.

9. In the internal trade, the position of grain business remained unchanged. The official procurement of grains resulted in low margins of profit to dealers. Transport business continued to be highly lucrative. The steel re-rolling industry and timber trade also maintained upward trends and enjoyed a measure of prosperity due to the intensification of the house-building activity.

10. Industrialisation recorded further progress during the year. Important industries like jute, paper, textiles and matches, have already taken firm roots and are likely to compensate, to a large extent, the adverse effect on revenue produced by the declining import and export trade. There was a phenomenal expansion in the cotton textile industry during the year and Pakistan attained self-sufficiency in cloth of medium and coarse varieties.

11. Inspite of the various handicaps, tax assessment and collections attained a new record, due mainly to the judicious disposal of pending cases, particularly in the higher income groups and a firm handling of tax-dodgers and defaulters.

New cases Discovered

12. The number of new assessees discovered during the year under report came to 13,688, yielding a tax demand of Rs. 41·17 lakhs. The Department continued its efforts for detecting concealed incomes. In the cases detected, the difference between the tax assessed and the tax which would have been assessed if the attempted concealments had not been detected, amounted to Rs. 78·57 lakhs.

Every person having a taxable income is required under the Income Tax Act to file, of his own accord, a return of income. Generally, however, the assessees do not realise the importance of this requirement of law and wait for notices under section 22(2) to be served on them before filing their returns. During 1954-55, voluntary returns were received in 2,933 cases only, and these resulted in a demand of Rs. 7·44 lakhs.

Experience has shown that a large number of tax-payers do not realise their responsibility for the payment of taxes due from them and that in most cases they do not make adequate provision before hand for meeting their tax liabilities. In consequence, the penal provisions of the Income-tax Act have to be applied. In the year under report, this had to be done in as many as 17,357 cases. The penalties levied in these cases amounted to about Rs. 26 lakhs.

Prevention of Evasion

13. Attempts at evasion of taxes are quite common and are generally made by almost all sections of the tax-payers, except salaried persons, in whose case tax is deducted at source. The principal methods of evasion resorted to by the assessees are briefly stated as under :—

(*i*) Suppression of sales and inflation of purchases.

(*ii*) Under-valuation of stocks.

(*iii*) Maintenance of multiple sets of accounts.

(*iv*) Distribution of profits through personal accounts.

(*v*) Concealment of profits in the shape of cash credits in the names of proprietors, their relations and fictitious persons.

(*vi*) Concealment of subsidiary sources of income *e.g.* side-business, property income, etc.

(*vii*) Frequent changing of the names of firms.

(*viii*) Remitting of large sums by foreign concerns by way of commissions, Head-Office expenses, fees for technical assistance and royalties paid for the use of trade-marks, etc.

Transfer of Property (Pakistan) Ordinance, 1947.

14. The provision of this Ordinance have, as before, been instrumental in the realisation of sizeable arrears of tax and eliminating changes of evasion by a considerably large section of the community liable to pay tax.

MOHAMMAD HUSAIN,
Deputy Director of Inspection (Taxes).

RATES OF INCOME-TAX AND SUPER-TAX IN FORCE DURING THE YEAR 1955-56

Rates of Income-tax

A.—In the case of every individual, Hindu undivided family, unregistered firm and other association of persons not being a case to which paragraph B of this Part applies—

		Rate
1.	On the first Rs. 1,500 of total income	*Nil.*
2.	On the next Rs. 3,500 of total income	Nine pies in the rupee.
3.	On the next Rs. 5,000 of total income	One anna and six pies in the rupee.
4.	On the next Rs. 5,000 of total income	Three annas in the rupee.
5.	On the next Rs. 5,000 of total income	Four annas and six pies in the rupee.
6.	On the balance of total income	Five annas in the rupee.

Provided that—

(*i*) no income-tax shall be payable on a total income which, before deduction of the allowance, if any, for earned income, does not exceed Rs. 4,200 ;

(*ii*) the income-tax payable shall in no case exceed half the amount by which the total income (before deduction of the said allowance, if any, for earned income) exceeds Rs. 4,200 ;

(*iii*) the income-tax payable on the total income as reduced by the allowance for earned income shall not exceed either—

(a) a sum bearing to half the amount by which the total income (before deduction of the allowance for earned income) exceeds Rs. 4,200 the same proportion as such reduced total income bears to the unreduced total income ; or

(b) the income-tax payable on the income so reduced at the rates herein specified ;

whichever is less.

B.—In the case of every company and local authority, and in every case in which under the provisions of the Income-tax Act, 1922 (XI of 1922), income-tax is to be charged at the maximum rate.

	Rate
On the whole of total income	Five annas in the rupee.

Provided that in the case of a company, which is engaged in an industrial undertaking to which section 15B of the Income-tax Act, 1922 (XI of 1922), applies and which, in respect of its profits liable to tax under the Income-tax Act, 1922 (XI of 1922), for the year ending on the 31st day of March, 1956, has made such effective arrangements as may be specified by the Central Government in this behalf for the declaration and payment in the taxable territories of dividends payable out of such profits and for the deduction of super-tax from such dividends, and has accordingly deducted super-tax from such dividends—

(*i*) where the total income, as reduced by seven annas in the rupee and by the amount, if any, exempt from income-tax, exceeds the amount of any dividends (including dividends payable at a fixed rate) declared in respect of the whole or part of the previous year for the assessment for the year ending on the 31st day of March, 1956, and the company is a company in which the public are substantially interested within the meaning of *Explanation* 1 to sub-section (1) of section 23A of the Income-tax Act, 1922 (XI of 1922), a rebate shall be allowed at the rate of one anna per rupee on the amount of such excess ;

(*ii*) where the amount of dividends referred to in clause (i) above exceeds the total income as reduced by seven annas in the rupee and by the amount, if any, exempt from income-tax, there shall be charged on the total income an additional income-tax equal to the sum, if any, by which the aggregate amount of income-tax actually borne by such excess (hereinafter referred to as " the excess dividend ") falls short of the amount calculated at the rate of five annas per rupee on the excess dividend.

For the purposes of the above proviso, the expression "dividend" shall have the meaning assigned to it in clause (6A) of section 2 of the Income-tax Act, 1922 (XI of 1922), but any distribution, included in that expression, made during the year ending on the 31st day of March, 1956, shall be deemed to be a dividend declared in respect of the whole or part of the previous year.

For the purposes of clause (ii) of the above proviso, the aggregate amount of income-tax actually borne by the excess dividend shall be determined as follows :—

(i) the excess dividend shall be deemed to be out of the whole or such portion of the undistributed profits of one or more years immediately preceding the previous year as would be just sufficient to cover the amount of the excess dividend ;

(ii) such portion of the excess dividend as is deemed to be out of undistributed profits of each of the said years shall be deemed to have borne tax,—

(a) if an order had been made under sub-section (1) of section 23A of the Income-tax Act, 1922 (XI of 1922), in respect of the undistributed profits of that year, at the rate of five annas in the rupee, and

(b) in respect of any other year, at the rate applicable to the total income of the company for that year reduced by the rate at which rebate, if any, was allowed on the undistributed profits.

Rates of Super-tax

A.—In the case of every individual, Hindu undivided family, unregistered firm and other association of persons, not being a case to which any other paragraph of this Part applies—

		Rate
1.	On the first Rs. 25,000 of total income	*Nil.*
2.	On the next Rs. 5,000 of total income	Two and a quarter annas in the rupee.
3.	On the next Rs. 5,000 of total income	Two and a half annas in the rupee.
4.	On the next Rs. 10,000 of total income	Three annas in the rupee.
5.	On the next Rs. 10,000 of total income	Three and a half annas in the rupee.
6.	On the next Rs. 15,000 of total income	Four annas in the rupee.
7.	On the next Rs. 15,000 of total income	Four and a half annas in the rupee.
8.	On the next Rs. 15,000 of total income	Five annas in the rupee.
9.	On the next Rs. 50,000 of total income	Six annas in the rupee.
10.	On the next Rs. 1,00,000 of total income	Six and a half annas in the rupee.
11.	On the balance of total income	Seven and a half annas in the rupee.

B.—in the case of a registered firm—

		Rate
1.	On the first Rs. 25,000 of total income	*Nil*
2.	On the balance of total income	On anna in the rupee

C.—In the case of every local authority—

On the whole of total income ... ... Two annas in the rupee.

D.—In the case of an association of persons being a co-operative society for the time being registered under the Co-operative Societies Act, 1912 (XI of 1912), or under an Act of a Provincial Legislature governing the registration of co-operative societies :—

		Rate
1.	On the first Rs. 25,000 of total income	*Nil.*
2.	On the balance of total income	Two annas in the rupee.

E.—In the case of every company—

On the whole of total income ... ... Four annas in the rupee.

Provided that—

(*i*) a rebate at the rate of two annas per rupee of the total income shall be allowed in the case of any company which in respect of its profits liable to tax under the Income-tax Act, 1922 (XI of 1922), for the year ending on the thirty-first day of March, 1956, has made such effective arrangements as may be specified by the Central Government in this behalf for the declaration and payment in the taxable territories of the dividend payable out of such profits and for the deduction of super-tax from such dividends ;

(*ii*) a rebate at the rate of one anna per rupee of the total income shall be allowed in the case of any company which, not being entitled to a rebate under the preceding clause, is—

(a) a public company the shares of which were offered for sale in a recognised stock exchange at any time during the previous year, or

(b) a company all of whose shares were held at the end of the previous year by one or more such public companies as aforesaid.

Explanation.—For the purposes of clause (ii) of this proviso, a company shall be deemed to be a public company only if it is neither a private company within the meaning of the Companies Act 1913 (VII of 1913), nor a company in which shares carrying more than fifty per cent. of the total voting power were, at any time during the previous year, held or controlled by less than six persons

RETURNS

ALL-PAKISTAN INCOME-TAX & SUPPER-TAX STATEMENTS

1955-56

ALL PAKISTAN STATEMENT No. 1

Summary of Income-tax and Super-tax Demand, Collection and Arrears for each of the Financial Years 1953-54, 1954-55 and 1955-56

Classification	For the financial year 1953-54			For the financial year 1954-55			For the financial year 1955-56		
	Income-tax	Super-tax	Total	Income-tax	Super-tax	Total	Income-tax	Super-tax	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Arrears on 1st April	26,51,96,567	20,16,88,109	46,68,84,676	29,10,40,519	21,28,96,953	50,39,37,472	30,28,10,159	21,34,53,567	51,62,63,726
2. Reduction in arrears on appeals ...	1,58,24,848	2,36,35,149	3,94,59,997	2,32,02,605	1,95,72,785	4,27,75,390	2,82,95,096	3,64,32,533	6,47,27,629
3. Net arrears brought forward	24,93,71,719	17,80,52,960	42,74,24,679	26,78,37,914	19,33,24,168	46,11,62,082	27,45,15,063	17,70,21,034	45,15,36,097
4. Demand during the year	15,15,47,684	8,65,61,662	23,81,09,346	15,26,34,358	7,80,40,653	23,06,75,011	17,34,89,412	9,15,42,511	26,50,31,923
5. Total of items (3) & (4)	40,09,19,403	26,46,14,622	66,55,34,025	42,04,72,272	27,13,64,821	69,18,37,093	44,80,04,475	26,85,63,545	71,65,68,020
6. Demand written off	935	...	935	2,47,847	1,17,799	3,65,646	1,30,081	65,248	1,95,329
7. Balance	40,09,18,468	26,46,14,622	66,55,33,090	42,02,24,425	27,12,47,022	69,14,71,447	44,78,74,394	26,84,98,297	71,63,72,691
8. Refunds unpaid on 1st April	21,33,990	4,67,797	26,01,787	23,11,557	5,97,316	29,08,873	24,01,071	9,08,189	33,09,260
9. Refunds computed during the year ...	1,21,23,032	47,38,294	1,68,61,326	1,39,67,337	46,15,203	1,85,82,540	1,66,19,120	60,45,534	2,26,64,654
10. Total of items (8) & (9)	1,42,57,022	52,06,091	1,94,63,113	1,62,78,894	52,12,519	2,14,91,413	1,90,20,191	69,53,723	2,59,73,914
11. Refunds written off	—	...	...	1,05,075	...	1,05,075	...	...	...
12. Balance	1,42,57,022	52,06,091	1,94,63,113	1,61,73,819	52,12,519	2,13,86,338	1,90,20,191	69,53,723	2,59,73,914
13. (*a*) Collection during the year against item (7)	6,96,29,883	3,67,77,511	10,64,07,394	8,40,00,809	4,66,83,148	13,06,83,957	7,63,41,827	5,03,01.557	12,66,43,384
(*b*) Demand set off against deposit or advance payment	4,02,48,066	1,49,40,158	5,51,88,224	3,34,13,457	1,11,10,307	4,45,23,764	5,74,44,117	1,43,56,429	7,18,00,546
14. Refunds cashed during the year against item (12)	1,19,45,465	46,08,775	1,65,54,240	1,37,72,748	43,04,330	1,80,77,078	1,59,39,672	58,19,145	2,17.58,817
15. Excess collections	10,80,675	1,49,150	12,29,825	7,35,610	1,76,086	9,11,696	11,17,459	16,174	11,33,633
16. Arrears on 31st March [difference of items (7) & 13 (*a*) *plus* (*b*)]	29,10,40,519	21,28,96,953	50,39,37,472	30,28,10,159	21,34,53,567	51,62,63,726	31,40,88,450	20,38,40,311	51,79,28,761
17. Refunds unpaid on 31st March [difference of items (12) and (14)]	23,11,557	5,97,316	29,08,873	24,01,071	9,08,189	33,09,260	30,80,519	11,34,578	42,15,097

ALL PAKISTAN STATEMENT No. 1-A

1955-56

Summary of Penalties and Compositions levied and collected under the Income-tax Act, during the financial year 1955-56

Classification	III—Corporation Tax Rs.	IV—Taxes on income other than Corporation Tax Rs.
1. Arrears on 1st April	5,000	85,27,087
2. Reduction in arrears on appeals, etc.	...	4,37,925
3. Net arrears brought forward	5,000	80,89,162
4. Demand during the year	...	22,17,015
5. Total of items 3 and 4	5,000	1,03,06,177
6. Demand written off	...	689
7. Balance	5,000	1,03,05,488
8. Refund unpaid on 1st April	...	13,427
9. Refund computed during the year	...	77,832
10. Total of items 8 and 9	...	91,259
11. Refund written off	...	...
12. Balance	...	91,259
13. (*a*) Collection during the year against item 7	...	13,70,977
(*b*) Demand set off against deposit or advance payment	...	...
14. Refund cashed during the year against item 12	...	70,129
15. Excess collection	...	...
16. Arrears on 31st March [difference of items 7 and 13 (*a*)+(*b*)]	5,000	89,34,511
17. Refund unpaid on 31st March (difference of items 12 and 14)	...	21,130

ALL PAKISTAN STATEMENT No. 2

Analysis of net receipts except receipts of tax deducted at source from salaries, from interest on securities and from other payments for the purposes of Section 138 of Government of India Act, 1935 [as adapted by the Pakistan (Provisional Constitution) Order, 1947] for the year ended 31st March, 1956.

Classification	Company Super-tax	Income-tax and Super-tax on Federal emoluments	All other Income-tax and Super-tax	Penalties cost and other Miscellaneous receipts			Total Receipts	Remarks
				Relating to Company Super-tax	Relating to Income-tax and Super-tax on Federal emoluments	Relating to all other Income-tax and Super-tax		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Gross receipts including amounts of Demand set off against refund ...	4,24,26,243	54,88,350	17,56,55,095	...	1,04,977	10,28,616	22,47,03,281	
Refunds cashed or set off against demand	23,03,560	67,564	2,11,38,665	...	25,000	50,556	2,35,85,345	
Net Receipts ...	4,01,22,683	54,20,786	15,45,16,430	...	79,977	9,78,060	20,11,17,936	

ALL PAKISTAN STATEMENT No. 2-A

1955-56

Summary of tax deducted from salaries, from interest on securities and other payments for the period 1955-56

Classification	Income-tax deducted	Super-tax deducted	Total Income-tax and Super-tax
	Rs.	Rs.	Rs.
SALARIES			
(*a*) Government—			
(*i*) Central emoluments	56,35,419	2,12,539	58,47,958
(*ii*) Other Government Salaries	27,57,712	9,03,326	36,61,038
(*b*) Others	65,85,270	3,26,722	69,11,992
INTEREST ON SECURITIES			
(*a*) Central Government and Provincial Government Securities ...	34,40,666	4,167	34,44,833
(*b*) Local authorities and Companies	...	...	...
PAYMENTS TO PERSONS ABROAD OTHER THAN PAYMENTS ALREADY INCLUDED UNDER SALARIES AND INTEREST ON SECURITIES.			
(*a*) Interest (other than Interest on securities) :—			
(*i*) Paid to Companies	37,31,817	2,29,410	39,61,227
(*ii*) Paid to Others	26,457	...	26,457
(*b*) Other payments than those shown under (*a*) above—			
(*i*) Paid to Companies	1,35,759	1,38,358	2,74,117
(*ii*) Paid to Others	...	...	...
Total ...	2,23,13,100	18,14,522	2,41,27,622

ALL PAKISTAN STATEMENT No. 3 — 1955-56

Analysis of the Net Demand of Income-tax and Super-tax for the year ended 31st March, 1956, according to the class of income assessed

N.B.—This statement excludes the demand in respect of earlier years assessed under Section 34 during the year 1955-56.

Classification	No. of assessees in each category	Income	Income-tax	Super-tax
A.—DEMAND				
(*a*) Salaries :	Rs.	Rs.	Rs.	Rs.
(*i*) Central Government	4,966	3,42,47,627	29,21,991	2,09,683
(*ii*) Provincial Government	9,746	7,90,44,838	47,23,303	2,44,321
(*b*) Others	9,368	7,43,56,600	91,29,589	17,07,845
Interest on Securities				
(*a*) Govt. of Pakistan and Provincial Government :				
(*i*) Tax free	56	71,418	15,210	8,224
(*ii*) Taxed	213	76,40,393	21,12,032	7,21,211
(*b*) Local authorities and companies taxed	40	4,81,139	1,40,247	72,154
Property	11,267	2,70,57,904	34,83,337	9,42,575
Business and Profession or vocation	48,388	68,96,80,587	12,14,20,629	5,84,45,322
Share of profits from unregistered firm (Taxed) ...	772	51,65,375	7,40,185	2,76,391
Share of profits from Association of persons (Taxed) ...	244	19,73,416	1,54,313	41,950
Partnership profits from registered firm charged to tax in the hands of the firms under second proviso to section 23 (5) (*a*)	66	4,83,061	90,594	34,389
Other Sources				
(*a*) Dividends	1,665	1,70,59,820	43,60,742	30,96,631
(*b*) Interest or other sums received under deduction of tax	480	13,40,768	3,26,402	3,15,675
(*c*) Others	2,299	1,22,00,686	25,68,522	15,34,232
Income accruing or arising abroad				
(*a*) Assessed on remittance basis	115	22,51,348	4,70,474	3,70,233
(*b*) Assessed on arising basis :—				
(*i*) Business, Profession or vocation	369	1,11,73,575	22,75,118	14,51,511
(*ii*) Others	346	96,55,246	21,73,922	11,96,677
Unclassified demand made on account of revisions, rectifications, etc.	1,685	...	1,37,00,536	89,28,917
Provisional demand under section 23-B	...	...	2,27,60,517	1,49,94,313
Total ...	92,085	97,38,83,801	19,35,67,663	9,45,92,254
Penalties and Compositions				
(*a*) Penalties :				
(*i*) Section 25 (2)	...	...	...	...
(*ii*) Section 28	748	...	12,97,283	...
(*iii*) Section 44-E...	1	...	200	...
(*iv*) Section 44-F	...	...	...	...
(*v*) Section 46(1)	2,986	...	4,15,869	...
(*b*) Compositions under Section 53 (2)	...	...	...	...
Total Penalties and Composition ...	3,735	...	17,13,352	...
Total Demand ...	95,820	97,38,83,801	19,52,81,015	9,45,92,254

ALL PAKISTAN STATEMENT No. 3.—(contd.)

Classification	No. of assessees in each category	Income	Income-tax	uper-tax
		Rs.	Rs.	Rs.
B.—REDUCTION IN DEMAND				
Refunds or Rebates				
(*a*) Section 7 (1) or on account of provident fund to which Provident Fund Act, 1925, applies	298	2,69,505	30,568	...
(*b*) On account of recognised Provident Fund and superannuation fund	2,497	1,30,06,015	14,27,933	128
(*c*) Section (15) (1) on account of insurance premia ...	3,916	45,69,171	6,07,605	17,800
(*d*) Share from A.P. taxed or from U.R.F. already taxed or from R.F. taxed under second proviso to section 23 (5) (*a*)	1,024	62,67,729	8,76,038	2,73,079
(*e*) Interest from tax free securities of C. Govt. or of a P. Government dividends paid out of tax free income or any other income exempt from Income-tax ...	61	1,95,263	38,300	8,919
(*f*) Loss set off under section 24 (1)	25	3,09,155	95,878	44,170
(*g*) Loss set off under section. 24 (2)	79	42,56,974	12,98,737	5,44,319
(*h*) Income accruing or arising within a Pakistan State ..	151	25,03,893	6,61,499	2,66,495
(*i*) Profits of co-operative societies or dividends or other payments received out of such profits	33	4,32,057	1,11,565	62,353
(*j*) Income exempted from tax under section 15-A	...	...	...	
(*k*) Income exempted from tax under section 15-AA ...	11	4,16,924	1,28,879	69,796
(*l*) Income exempted from tax under section 15-B ...	68	1,08,50,522	33,66,803	16,66,197
(*m*) Income exempted from tax under section 15-C ...	61	5,76,338	1,54,129	97,047
(*n*) Income exempted from tax under section 15-D ...	69	2,55,415	72,783	2,825
(*o*) Income exempted from tax under section 15-E ...	...	...	...	...
(*p*) Donations to Quaid-i-Azam Relief Fund	17	34,777	8,887	151
Total Rebates ...	8,310	4,39,43,738	88,79,604	30,53,279
(*q*) Section 49	9	...	5,09,219	2,00,018
(*r*) Pakistan states tax relief	6	...	2,474	...
(*s*) India-Article VI (*b*) of the Agreement	16	..	68,721	44,642
(*t*) U.K.	11	...	85,500	63,677
(*u*) Other dominion tax relief (give names)	5	...	1,574	17,500
(*v*) Tax paid in— India and Pakistan	...	...	...	...
(*w*) Unclassified refunds or reductions in demand on account of revisions, rectifications, etc., and other refunds	927	...	1,32,12,416	1,60,11,318
Amount of tax assessed u/s 23-B	10	...	31,325	10,453
Total refunds ...	984	...	1,39,11,229	1,63,47,608
Tax deducted or paid at source				
(*a*) Salaries—				
(*i*) Central Government	3,012	3,32,15,774	24,70,004	1,88,064
(*ii*) Provincial Government	936	6,62,37,812	39,51,479	1,69,310
(*iii*) Others	3,475	6,39,91,866	66,36,252	8,80,596
(*b*) Interest on securities—				
(*i*) Govt. of Pakistan and Provincial Government ...	166	74,97,547	23,60,655	5,640
(*ii*) Local authorities and Companies	9	3,97,017	1,20,698	...
(*c*) Business, Profession, etc.	161	85,16,227	6,48,083	3,31,956
(*d*) Dividends	1,166	1,63,40,770	69,01,596	24,48,427
(*e*) Interest or other sums received under deduction of tax	79	17,87,559	1,87,594	18,022
Total tax deducted at source	9,004	19,79,84,572	2,32,76,361	40,42,015
Exempted Income				
(*a*) Interest on securities	134	17,22,227	5,35,851	...
(*b*) Dividends	1,575	36,89,249	4,89,544	...
(*c*) Others	652	14,69,886	3,88,367	...
Total Exemption ...	2,361	68,81,362	14,13,762	...
Other Items				
Interest allowed u/s 66 (7)	...	...	...	...
Total Reduction ...	20,659	24,88,09,672	4,74,80,956	2,34,42,902
Net Demand ...			14,78,00,059	7,11,49,352

ALL PAKISTAN STATEMENT No. 3-A — 1955-56

Analysis of the Net Demand of Income-tax and Super-tax for the year ended 31st March, 1956, according to the class of income assessed under Section 34 of the Income-tax Act, 1922

Classification	No. of assessees in each category	Income	Income-tax	Super-tax
		Rs.	Rs.	Rs.
A.—DEMAND				
(*a*) Salaries—				
(*i*) Central Government	31	1,56,497	9,038	...
(*ii*) Provincial Government	137	8,66,159	73,207	10,601
(*b*) Others	188	10,22,825	96,196	9,753
Interest on Securities				
(*a*) Govt. of Pakistan and Provincial Government—				
(*i*) Tax free	1	31	2	...
(*ii*) Taxed	3	2,460	756	454
(*b*) Local authorities and companies taxed	...	...	...	...
Property	607	10,63,488	92,508	19,386
Business and Profession or vocation	2,101	1,83,89,630	27,16,551	14,16,390
Share of profits from unregistered firm (Taxed) ...	77	5,44,825	78,918	18,411
Share of profits from Association of persons (Taxed) ...	19	1,23,819	16,442	3,633
Partnership profits from registered firm charged to tax in the hands of the firms under second proviso to section 23(5) (*a*)	4	97,936	26,408	22,316
Other Sources				
(*a*) Dividends	22	1,14,871	23,261	6,218
(*b*) Interest or other sums received under deduction of tax	31	61,701	12,370	8,336
(*c*) Others	268	25,52,750	4,45,192	1,32,420
Income accruing or arising abroad				
(*a*) Assessed on remittance basis	7	2,06,100	48,779	23,500
(*b*) Assessed on arising basis :—				
(*i*) Business, Profession or vocation	39	1,90,099	28,314	5,377
(*ii*) Others	49	5,57,784	93,922	22,808
Unclassified demand made on account of revisions, rectifications, etc.	559	...	26,49,719	25,99,548
Total ...	4,143	2,59,50,975	64,11,583	42,99,151
Penalties and Compositions				
(*a*) Penalties—				
(*i*) Section 25 (2)	...	...	...	...
(*ii*) Section 28	1	...	200	...
(*iii*) Section 44-E...	...	...	...	...
(*iv*) Section 44-F	...	...	...	...
(*v*) Section 46 (1)	1	...	4	...
(*b*) Compositions under section 53 (2)	...	...	...	...
Total Penalties and Composition ...	2	...	204	...
Total Demand ...	4,145	2,59,50,975	64,11,787	42,99,151

ALL PAKISTAN STATEMENT No. 3-A.—(contd.) 1955-56

Classification	No. of assessees in each category	Income	Income-tax	Super-tax
B.—REDUCTION IN DEMAND		Rs.	Rs.	Rs.
Refunds or Rebates				
(*a*) Section 7 (1) or on account of provident fund to which Provident Fund Act, 1925, applies ...	35	23,955	1,292	...
(*b*) On account of recognised Provident Fund and superannuation fund	119	98,569	9,171	217
(*c*) Section (15) (1) on account of insurance premia ...	152	1,31,783	15,062	...
(*d*) Share from A. P. taxed or from U.R.F. already taxed or from R. F. taxed under second proviso to section 23 (5) (*a*)	95	8,46,001	1,53,822	22,586
(*e*) Interest from tax free securities of C. Govt. or of a P. Government dividends paid out of tax free income or any other income exempt from Income tax ...	4	11,102	1,943	...
(*f*) Loss set off under section 24 (1)	2	266	16	...
(*g*) Loss set off under section 24 (2)	1	345	16	...
(*h*) Income accruing or arising within a Pakistan State ...	8	1,33,125	29,188	1,972
(*i*) Profits of co-operative societies or dividends or other payments received out of such profits	1	36,000	8,066	1,810
(*j*) Income exempted from tax under section 15-A ...	...	...	...	...
(*k*) Income exempted from tax under section 15-AA ...	...	...	...	...
(*l*) Income exempted from tax under section 15-B ...	2	1,46,000	39,408	21,690
(*m*) Income exempted from tax under section 15-C ...	... 2	21,904	4,944	1,087
(*n*) Income exempted from tax under section 15-D ...	...	...	...	...
(*o*) Income exempted from tax under section 15-E ...	...	...	...	...
(*p*) Donations to Quaid-i-Azam Relief Fund	...	...	...	...
Total Rebates ...	421	14,49,050	2,62,928	49,362
(*q*) Section 49	...	...	...	...
(*r*) Pakistan states tax relief	...	...	...	...
(*s*) India-Article VI (*b*) of the Agreement	8	...	29,581	7,247
(*t*) U. K.	3	...	1,844	...
(*u*) Other dominion tax relief (give names)	...	...	...	...
(*v*) Tax paid in— India and Pakistan	...	...	...	...
(*w*) Unclassified refunds or reductions in demand on account of revisions, rectifications, etc., and other refunds	54	...	4,88,315	2,35,224
Total Refunds ...	65	...	5,19,740	2,42,471
Tax deducted or paid at source				
(*a*) Salaries—				
(*i*) Central Government	26	1,41,832	6,964	...
(*ii*) Provincial Government	121	8,11,209	53,492	700
(*iii*) Others	110	7,15,896	50,955	3,118
(*b*) Interest on securities—				
(*i*) Govt. of Pakistan and Provincial Government ...	1	200	5	...
(*ii*) Local authorities and Companies	...	...	...	...
(*c*) Business, Profession, etc.	7	96,510	5,903	...
(*d*) Dividends	21	1,20,690	25,473	...
(*e*) Interest or other sums received under deduction of tax	2	169	52	...
Total tax deducted at source ...	288	18,86,506	1,42,844	3,818
Exempted Income				
(*a*) Interest on securities	...	...	...	...
(*b*) Dividends	5	8,228	2,572	...
(*c*) Others	1	...	56	...
Total Exemption ...	6	8,228	2,628	...
Other Items				
Interest allowed u/s 66 (7)	...	...	...	...
Total Reduction ...	780	33,43,784	9,28,140	2,95,651
Net Demand ...			54,83,647	40,03,500

ALL PAKISTAN STATEMENT No. 4 — 1955-56

Trade Classification of Business and Professional Incomes assessed to Income-tax and Super-tax in the year ended 31st March, 1956

N.B.—This classification excludes assessments made during the year 1955-56 under section 34 in respect of earlier years.

Classification	Year ending 31st March, 1955			
	No. of assessees in each category	Income	Income-tax	Super-tax
		Rs.	Rs.	Rs.
Group 1 (*Mines, Quarries, etc.*)				
Class 1. Coal Mines and Gas Works	20	6,06,370	1,57,046	78,624
„ 2. Other Mines	1	13,600	1,498	...
„ 3. Quarries	8	29,124	799	...
„ 4. Water Works	5	88,476	22,425	7,213
„ 5. Petroleum Wells	2	10,10,439	3,14,221	1,88,397
„ 6. Hydro Electric Power Works, and Electric Power Supply	13	18,07,856	5,58,818	2,83,574
„ 7. Salt Works	25	1,61,188	26,335	17,609
„ 8. Fishing	63	6,33,057	79,994	23,486
„ 9. Timber (Cutting and Logging)	484	44,97,222	5,62,436	3,09,069
Total ...	621	88,47,332	17,23,572	9,07,972
Group 2 (*Textile Manufacture, etc.*)				
Class 1. Cotton Ginning Factories	251	1,59,74,436	42,67,922	19,50,282
„ 2. Cotton (Spinning, Weaving, etc.) Cloth and Yarn Mills	753	7,55,80,020	2,53,03,228	1,32,01,970
„ 3. Wool (Spinning, Weaving, Alpaca, Mohair, Carpets, etc.)	51	4,41,429	52,519	4,379
„ 4. Silk and Artificial Silk (Throwing, Spinning, Weaving, Saries)	238	38,59,993	6,91,412	3,48,333
„ 5. Jute Baling Presses	83	70,82,315	19,07,337	13,22,703
„ 6. Jute Manufacturing	68	95,86,038	28,08,792	12,19,772
„ 7. Hemp, Flax	22	2,65,447	47,691	33,234
„ 8. Bleaching, Dyeing, Printing and Finishing (wherever done separately or for Textile generally)	200	13,20,377	1,12,417	43,832
„ 9. Miscellaneous (*e.g.*, Elastic, Webbing, Co-coanut Fibre, Bristles, Horse-hair, feathers, Flock and Rag, Other vegetable fibres) ...	205	18,75,997	2,32,804	1,67,233
Total ...	1,871	11,59,86,052	3,54,24,122	1,82,91,738
Group 3 (*Manufacture of metals and metal Goods*)				
Class 1. Iron and Steel Works	456	39,96,554	5,06,854	1,91,727
„ 2. Railway Carriage and Wagon and Tram Car Building	1	19,005	623	...
„ 3. Motor Car, Lorry, Cycle and Aeroplanes ...	15	5,58,757	54,388	12,813
„ 4. Ship-building and Marine	1	15,802	4,938	1,975
„ 5. Other Machinery, Engineering and Tool Manu-facture	698	1,28,97,560	19,85,172	7,67,279
„ 6. Large Iron and Steel Combinations (covering several or all the above)...	137	14,90,742	2,23,366	1,19,199
„ 7. Copper, Brass, Lead, Zinc, Tin and Other metals	408	28,53,727	2,36,416	50,442
„ 8. Electric Goods	206	24,88,140	4,21,778	1,52,175
„ 9. Miscellaneous Metal Manufacture	385	42,39,189	7,14,449	2,57,963
Total ...	2,307	2,85,59,476	41,47,984	15,53,573

ALL PAKISTAN STATEMENT No. 4.—(contd.) 1955-56

Classification	No. of assessees in each category	Income	Income-tax	Super-tax
		Rs.	Rs.	Rs.
Group 4 (Food Manufacture—A)				
Class 1. Sugar	31	43,27,863	11,55,187	7,97,693
,, 2. Tea	113	1,50,41,515	36,72,122	22,63,595
,, 3. Canning and Preserving (Fruit, Fish, Meat, etc.)	71	4,16,355	42,390	13,499
,, 4. Biscuit Factories	88	9,71,453	1,47,707	1,15,176
,, 5. Cigarette Industry	22	4,96,255	1,32,958	72,028
,, 6. Tobacco, Biri Manufacturing, etc.	972	2,82,85,264	71,87,530	27,61,940
,, 7. Other food Industries	6,96	40,66,893	3,43,405	55,685
Total ...	1,993	5,36,05,598	1,26,81,299	60,79,616
Group 5 (Food Manufacture—B)				
Class 1. Rice Milling	319	30,39,161	3,42,358	97,239
,, 2. Grain Milling	209	24,66,165	3,42,199	1,25,616
,, 3. Breweries and Distilleries	1	4,000	117	...
,, 4. Mineral Waters	77	5,92,732	46,133	5,381
,, 5. Vegetable Product (Vanaspati etc.)	32	2,23,030	29,466	16,429
,, 6. Ice Factories	142	16,70,933	2,59,737	1,49,258
,, 7. Oil Extraction	237	28,84,325	5,16,379	2,63,664
,, 8. Miscellaneous	595	38,56,693	4,01,357	2,08,616
Total ...	1,612	1,47,37,039	19,37,746	8,66,203
Group 6 (Manufacture of Chemicals etc.)				
Class 1. Patent Medicines	533	44,71,697	6,05,213	2,29,962
,, 2. Fertilisers	5	23,397	1,053	...
,, 3. Matches...	9	11,63,157	3,20,849	1,33,768
,, 4. Soap	186	13,99,418	1,50,910	50,521
,, 5. Chemicals : (*a*) Candles, Drugs, Perfumery ...	214	36,98,767	8,31,452	3,20,551
,, 6. Chemicals : (*b*) Fire-Works, Explosives, Seed-crushing Oils (other than petroleum products)	132	10,34,282	1,09,762	47,388
,, 7. Miscellaneous	516	53,57,214	8,56,033	2,58,945
Total ...	1,595	1,71,47,932	28,75,272	10,41,135
Group 7 (Manufacture of Leather, Paper, etc.)				
Class 1. Tanneries	97	22,11,060	5,23,742	2,11,170
,, 2. Leather Goods, including Boots and Shoes ...	599	52,01,128	7,65,917	2,43,437
,, 3. Rubber Goods	60	17,83,180	4,29,226	1,57,091
,, 4. Paper Making	17	87,559	3,863	9
,, 5. Printing	330	23,52,221	2,19,820	56,652
,, 6. Book-binding, Type-founding, Engraving, Dye-sinking and Miscellaneous Stationery (Ink, Sealing Wax, Gum etc.)	535	37,87,705	3,76,917	81,354
,, 7. Newspapers and other Periodicals and Publishing Trades	194	17,69,137	2,69,342	97,404
,, 8. Miscellaneous Clothing (Hats, Umbrellas, Artificial flowers etc.)	1,906	1,58,27,601	18,97,176	9,38,681
Total ...	3,738	3,30,19,591	44,86,003	17,85,798

ALL PAKISTAN STATEMENT No. 4.—(contd.) 1955-56

Classification	No. of assessees in each category	Income	Income-tax	Super-tax
		Rs.	Rs.	Rs.
Group 8 (*Building and Manufacture of Miscellaneous Goods*)				
Class 1. Building and Works Contracting	1,344	1,50,56,820	21,55,913	7,73,885
,, 2. Cement and Cement Products	139	57,41,564	15,89,233	9,44,307
,, 3. Manufacture of Building, Accessories (Brick, Fireclay etc.)	257	22,08,670	2,83,894	1,05,837
,, 4. Pottery, China and Earthenware	70	5,00,647	40,294	2,418
,, 5. Glass & Plastic Wares	345	27,28,401	2,79,734	72,310
,, 6. Musical and Scientific Instruments, Sports Requisites	233	15,85,945	1,26,638	42,570
,, 7. Ivory-Goods, Bone-Goods, Games, Toys and Fancy Articles...	630	66,15,144	9,01,898	3,93,493
,, 8. Photographic Supplies, film production ...	220	23,27,436	3,64,290	1,52,238
,, 9. Miscellaneous manufacturing and Productive industries not included under any other head	930	1,04,94,513	15,24,714	7,12,728
Total ...	4,168	4,72,59,140	72,66,608	31,99,786
Group 9 (*Distribution*)				
Class 1. Retail—(*a*) Hotel, Refreshment houses and Retailers of Beers, Wines, Spirits, Liquors, Mineral waters	974	99,58,679	16,06,322	8,86,544
,, 2. Retail—(*b*) Retailers who render no personal service other than distribution (*e.g.* Grocer, Green-Grocer, Butcher, Newsagent, Draper, etc.)	12,070	8,04,74,360	48,19,558	5,41,009
,, 3. Retail—(*c*) Retailers who render some service other than distribution or do some productive process (*e.g.*, Carpenter, Black-smith, Laundry, Baker, Tailor etc.)	1,958	1,00,92,474	6,38,104	85,038
,, 4. Piece-Goods Dealers	2,479	1,59,42,407	11,78,008	2,65,843
,, 5. Wholesale distributors in Petrol and Petroleum products	176	2,10,23,153	62,94,919	28,37,985
,, 6. Other whole sale dealers	2,132	10,55,49,870	1,38,26,374	83,36,597
Total ...	19,789	24,30,40,943	2,83,63,285	1,29,53,016
Group 10 (*Communications, Managing Agents, etc.*)				
Class 1. Railways	1	10,208	672	...
,, 2. Road Transport	561	90,55,570	19,61,605	7,40,864
,, 3. Sea Transport	154	29,52,589	7,14,792	4,32,392
,, 4. Air Transport	3	1,69,233	52,947	30,569
,, 5. Managing Agents	173	1,31,53,858	24,70,462	19,01,689
,, 6. Commission Agents	1,894	1,33,25,288	16,90,723	9,13,547
Total ...	2,786	3,86,66,746	68,91,201	40,19,061
Group 11 (*Finance*)				
Class 1. Non-Pakistani Banks	9	32,85,525	10,24,693	6,17,239
,, 2. Pakistani Banks	55	53,97,567	14,46,906	4,51,657
,, 3. Non-Pakistani Insurance Companies ...	35	22,43,841	6,37,241	3,56,152
,, 4. Pakistani Insurance Companies	18	10,03,941	3,04,514	1,73,229
,, 5. Money-Lenders	90	8,40,785	1,96,993	1,22,488
,, 6. Stock and Share Brokers and Jobbers ...	154	27,69,580	6,02,725	5,09,535
,, 7. Finance Companies and Agents, Bill and Discount, Investment Trust Companies ...	168	20,78,502	3,51,090	1,09,046
,, 8. All Other Brokers and Agents	549	1,25,02,282	30,72,381	21,88,386
,, 9. Hire of Machinery, Furniture etc.	117	22,53,714	3,34,713	1,97,617
Total ...	1,195	3,23,75,737	79,71,256	47,25,349

ALL PAKISTAN STATEMENT No. 4.—(concld.) 1955-56

Classification	No. of assessees in each category	Income	Income-tax	Super-tax
		Rs.	Rs.	Rs.
Group 12 (*Primary Products*)				
Class 1. Cotton	65	4,58,180	43,121	6,085
" 2. Cotton Seed	10	1,47,288	29,860	9,541
" 3. Jute	478	73,64,951	13,01,550	5,95,351
" 4. Wool	16	1,74,712	19,386	3,297
" 5. Hides and Skins	162	15,42,524	2,07,700	1,29,872
" 6. Grains	258	15,00,945	93,793	7,794
" 7. Betelnuts	138	10,67,186	1,22,130	12,341
" 8. Oilseeds	7	31,413	1,043	...
" 9. Miscellaneous	466	29,76,377	2,23,147	37,528
Total ...	1,600	1,52,63,576	20,41,730	8,01,809
Group 13 (*Profession etc.*)				
Class 1. Law	1,208	77,65,470	6,54,541	1,34,984
" 2. Medicine (Including Dentistry)	1,501	77,83,472	6,21,607	60,226
" 3. Literature and Art	85	3,55,872	42,750	13,435
" 4. Music and Drama	53	2,56,669	16,686	—
" 5. Accounts and Actuaries	45	4,24,125	63,691	21,464
" 6. Engineering, Land Surveying and Architecture	65	14,60,800	2,67,302	2,95,534
" 7. Cinemas, Theatres and Other public amusements (Sports etc.)	299	39,91,236	7,12,726	4,13,225
" 8. Teaching	95	3,32,469	24,870	1,929
" 9. All Other businesses and Professions (not included under any other head)	1,762	1,88,01,312	32,06,378	12,79,469
Total ...	5,113	4,11,71,425	56,10,551	22,20,266
GRAND TOTAL ...	48,388	68,96,80,587	12,14,20,629	5,84,45,322

ALL PAKISTAN STATEMENT No. 5 (INCOME-TAX)

Classification of Income-tax Demand for the year ending 31st March, 1956, according to the grades of total income and class of assessee.

INDIVIDUAL

Grades of Income	Salaries			Salaries and Other sources					All other sources		
				Salaries			Other sources				
	No. of assess-ees	Total income assessed	Income-tax including tax deducted at source	No. of assessees	Total income assessed	Income-tax including tax deducted at source	Total income assessed	Income-tax including tax deducted at source	No. of assessees	Total income assessed	Income-tax including tax deducted at source
		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
0 — 1,999	328	2,46,665	70,830	—	—	—	—	—	647	2,86,977	74,843
2,000 — 2,499	40	71,264	21,631	1	629	18	2,096	58	33	3,07,347	62,005
2,500 — 2,999	23	49,957	15,652	1	2,216	915	160	66	21	60,436	11,476
3,000 — 3,499	401	7,46,808	34,090	46	96,087	2,316	19,776	509	450	12,51,482	46,137
3,500 — 4,999	4,916	1,49,62,398	5,20,687	578	14,12,876	38,045	10,46,602	27,734	9,893	3,52,95,930	9,04,086
5,000 — 7,499	5,914	2,86,97,342	13,09,506	1,032	32,60,841	1,20,020	16,13,375	59,037	11,789	5,51,86,821	19,65,658
7,500 — 9,999	3,507	2,14,27,010	13,18,988	555	22,29,353	1,15,904	13,96,216	74,790	4,824	3,31,85,232	17,61,647
10,000 — 12,499	1,376	1,34,99,668	8,19,383	371	17,61,577	1,15,641	13,62,094	86,169	3,778	3,26,71,170	20,42,424
12,500 — 14,999	1,360	1,34,11,653	10,83,069	237	13,81,092	1,05,703	10,80,363	93,070	1,953	2,12,47,150	16,78,586
15,000 — 19,999	1,103	1,54,93,156	15,88,915	290	22,11,930	2,23,391	15,55,966	1,62,366	2,215	3,03,66,320	31,28,543
20,000 — 24,999	715	1,10,86,833	18,10,438	174	15,37,509	2,38,155	13,80,871	1,93,155	1,009	1,82,73,071	25,20,507
25,000 — 29,999	330	74,29,565	7,53,288	118	16,70,879	2,89,902	9,95,891	1,69,551	1,057	2,31,98,332	38,38,538
30,000 — 39,999	251	61,82,144	12,07,315	112	15,70,925	3,33,321	14,59,725	2,88,293	679	1,94,81,431	38,20,132
40,000 — 49,999	93	28,15,868	6,14,131	70	13,11,727	2,99,719	11,58,943	2,68,373	386	1,49,78,227	32,50,889
50,000 — 74,999	70	36,49,535	8,77,283	40	8,32,384	2,04,961	12,17,063	2,96,668	415	2,31,03,171	54,84,913
75,000 — 99,999	6	4,02,452	1,10,894	14	3,25,644	88,003	6,98,066	1,55,084	75	45,72,532	11,92,757
1,00,000 — 1,99,999	6	6,61,263	1,88,283	30	8,42,768	2,39,103	29,65,212	7,17,727	219	3,30,19,007	86,68,646
2,00,000 & Over	1	2,62,764	79,364	14	4,59,177	1,38,298	30,67,674	9,06,817	23	53,77,206	14,47,154
Total ...	20,440	14,10,96,345	1,24,23,747	3,683	2,09,07,614	25,53,415	2,10,20,093	34,99,467	39,466	35,18,61,842	4,18,98,941
Unclassified Demand ...	75	—	33,792	441	—	3,91,909	—	—	1,366	—	46,54,965
Unclassified Refund ...	113	—	26,427	176	—	2,63,359	—	—	471	—	44,39,438

ANNEXURE FOR REFUNDEES.

	No. of refundees	Total income for refund	Income-tax refunded	No. of refundees	Total income for refund	Income-tax refunded	Total income for refund	Income-tax refunded	No. of refundees	Total income for refund	Income-tax refunded
	515	11,90,713	54,133	437	1,85,510	15,811	—	—	1,269	31,88,200	5,09,164

ALL PAKISTAN STATEMENT No. 5 (INCOME-TAX)—contd.

Grades of Income	HINDU UNDIVIDED FAMILIES			UNREGISTERED FIRMS & OTHER ASSOCIATION OF PERSONS			COMPANIES & OTHER CONCERNS ASSESSABLE AT COMPANY RATE			TOTAL		
	All Sources			All Sources			All Sources					
	No. of assessees	Total income assessed	Income-tax including tax deducted at source	No. of assessees	Total income assessed	Income-tax including tax deducted at source	No. of assessees	Total income assessed	Income-tax including tax deducted at source	No. of assessees	Total income assessed	Income-tax including tax deducted at source
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
0 — 1,999	56	24,774	7,764	23	20,441	6,140	155	2,52,795	38,778	1,209	8,31,652	1,98,355
2,000 — 2,499	1	2,076	649	2	4,600	1,438	20	43,939	13,661	97	4,31,951	99,460
2,500 — 2,999	1	2,500	781	3	7,571	830	20	53,179	16,050	69	1,76,019	45,770
3,000 — 3,499	11	29,285	467	46	1,27,351	3,237	18	58,417	17,563	972	23,29,206	1,04,319
3,500 — 4,999	323	12,57,361	30,875	1,849	66,10,843	1,65,114	52	2,17,402	63,721	17,611	6,08,03,412	17,50,262
5,000 — 7,499	408	20,53,228	79,442	2,647	1,28,42,102	4,50,679	85	6,35,662	1,95,855	21,875	10,42,89,371	41,80,197
7,500 — 9,999	139	9,71,328	52,420	1,019	68,99,944	3,53,506	41	3,44,620	1,12,907	10,085	6,64,53,703	37,90,162
10,000 — 12,499	160	15,01,431	1,07,831	868	75,17,964	4,96,593	43	4,56,204	1,39,678	6,596	5,87,70,108	38,07,719
12,500 — 14,999	60	6,63,097	57,964	331	35,93,065	2,79,949	28	3,87,127	1,20,465	3,969	4,17,63,547	34,18,806
15,000 — 19,999	69	9,62,419	1,03,027	384	51,81,633	5,42,151	55	10,10,052	3,14,957	4,116	5,67,81,476	60,63,350
20,000 — 24,999	18	3,15,619	39,980	139	24,83,324	3,56,376	29	6,43,561	1,89,540	2,084	3,57,20,788	53,48,151
25,000 — 29,999	35	6,62,767	1,10,097	242	53,41,622	8,68,490	63	14,43,723	4,27,661	1,845	4,07,42,779	64,57,527
30,000 — 39,999	21	6,09,735	1,02,218	130	37,68,061	8,02,261	84	25,36,998	7,55,112	1,277	3,56,09,019	73,08,652
40,000 — 49,999	7	2,64,888	44,929	53	20,78,085	4,33,108	69	28,12,623	8,26,256	678	2,54,20,361	57,37,405
50,000 — 74,999	12	5,39,396	1,00,955	82	42,64,179	10,36,489	88	57,47,834	17,05,445	707	3,93,53,562	97,06,714
75,000 — 99,999	9	7,33,887	1,94,125	33	22,33,543	5,51,378	49	42,25,122	11,94,626	186	1,31,91,246	34,86,867
1,00,000 — 1,99,999	1	1,44,137	41,769	44	51,05,490	13,21,772	142	2,69,76,602	78,04,796	442	6,97,14,479	1,89,82,096
2,00,000 and Over	2	3,41,367	97,028	21	56,66,922	16,21,607	215	20,06,25,200	6,83,44,519	276	21,58,00,310	7,26,34,787
Total ...	1,333	1,10,79,295	11,72,321	7,916	7,37,46,740	92,91,118	1,256	24,84,71,060	8,22,81,590	74,094	86,81,82,989	15,31,20,599
Unclassified Demand ...	48	...	61,532	99	...	5,07,316	129	...	1,07,00,741	2,158	...	1,63,50,255
Provisional demand under section 23 B... ...	...	...	...	...	...	...	...	...	...	...	...	2,27,60,517
Unclassified Refund ...	34		2,72,181	74	...	12,71,973	59	...	74,27,453	927	...	1,37,00,831

ANNEXURE FOR REFUNDEES

	No. of refundees	Total income for refund	Income-tax refunded	No. of refundees	Total income for refund	Income-tax refunded	No. of refundees	Total income for refund	Income-tax refunded	No. of refundees	Total income for refund	Income-tax refunded
	...	...	...	79	6,37,923	2,94,805	32	16,87,228	5,42,477	2,332	68,89,574	14,16,390

Classification of Super-tax Demand for the year ending 31st March, 1956, according to the grades of total income and class of assessee.

INDIVIDUAL

Grades of Income	Salaries			Salaries and Other sources					All other sources		
				Salaries			Other sources				
	No. of assessees	Total income assessed	Super-tax including tax deducted at source	No. of assessees	Total income assessed	Super-tax including tax deducted at source	Total income assessed	Super-tax including tax deducted at source	No. of asses-sees	Total income assessed	Super-tax including tax deducted at source
		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
0 — 25,000	3	71,009	288	1	20,844	46	40	2	36	5,13,126	53,859
25,001 — 30,000	325	90,29,074	1,25,545	114	21,89,078	27,826	12,33,936	12,306	1,040	2,74,09,837	2,88,249
30,001 — 35,000	143	45,56,278	1,44,726	68	12,56,912	41,658	8,83,890	28,321	397	1,22,07,583	4,02,699
35,001 — 45,000	166	57,51,985	2,99,414	73	15,73,344	91,566	12,37,786	69,555	502	1,90,98,575	10,83,894
45,001 — 55,000	59	29,14,594	1,83,875	52	13,28,687	1,12,486	10,61,613	82,912	279	1,33,09,613	10,49,664
55,001 — 65,000	20	12,47,674	1,35,096	15	2,94,019	34,087	4,96,472	57,986	159	85,23,017	8,52 245
65,001 — 75,000	17	12,04,058	1,94,789	13	5,46,591	64,233	3,63,811	46,900	109	69,88,917	8,65,612
75,001 — 90,000	3	2,56,744	41,174	8	2,45,838	41,635	3,28,575	42,914	115	79,19,886	10,54,530
90,001 — 1,05,000	4	2,93,973	56,553	7	1,63,593	27,527	4,72,119	71,224	68	57,32,460	9,59,174
1,05,001 — 1,20,000	2	2,24,553	53,120	6	1,06,339	20,884	5,02,012	93,815	35	37,32,375	6,60,021
1,20,001 — 1,50,000	3	3,82,796	94,096	17	5.62,233	1,39,960	15,49,431	2,59,580	71	82,94,663	14,73,708
1,50,001 — 2,00,000	...	...	...	7	2,18,455	43,804	8,56,022	2,10,418	55	77,80,999	17,15,674
2,00,001 — 2,50,000	...	...	...	4	2,75,845	82,412	6,01,761	1,77,704	22	35,31,566	9,13,828
2,50,001 — 3,00,000	1	2,66,764	1,07,007	4	41,608	14,951	10,06,244	3,13,613	16	37,31,847	11,27,331
3,00,001 — 3,50,000	...	...	...	1	64,000	22,749	1,58,296	56,268	8	16,87,767	5,17,420
3,50,001 — 4,00,000	...	...	...	2	28,441	10,573	7,35,288	2,68,734	3	10,99,809	3,96,706
4,00,001 — 4,50,000	...	...	...	...	...	...	...	...	3	13,04,475	3,08,335
4,50,001 — 5,00,000	...	...	...	...	...	...	...	...	4	18,39,959	7,02,053
5,00,001 — 5,50,000	...	...	...	...	...	...	...	...	1	5,07,175	63,397
5,50,001 & Over	...	...	...	1	1,07,352	44.082	5,74,185	2,35,779	14	69,87,860	25,13,293
Total ...	746	2,61,99,502	14,35,683	393	90,23,179	8,20,479	1,20,61,481	20,28,031	2,937	14,22,01,509	1,70,01,692
Unclassified Demand ...	9	...	13,623	136	...	3,30,098	...	...	483	...	36,59,845
Unclassified Refund ...	3	...	1,473	9	...	32,948	...	...	92	...	37,01,088

ANNEXURE FOR REFUNDEES.

	No. of refundees	Total income for refund	Super-tax refunded	No. of refundees	Total income for refund	Super-tax refunded	Total income for refund	Super-tax refunded	No. of refundees	Total income for refund	Super-tax refunded
	...	...	...	...	...	...	...	...	...	...	...

Grades of Income	HINDU UNDIVIDED FAMILIES — All Sources			UNREGISTERED FIRMS & OTHER ASSOCIATION OF PERSONS — All Sources			COMPANIES & OTHER CONCERNS ASSESSABLE AT COMPANY RATE — All Sources			TOTAL		
	No. of assessees	Total income assessed	Super-tax including tax deducted at source	No. of assessees	Total income assessed	Super-tax including tax deducted at source	No. of assessees	Total income assessed	Super-tax including tax deducted at source	No. of assessees	Total income assessed	Super-tax including tax deducted at source
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
0 — 25,000	1	25,160	23	27	9,15,803	53,900	496	38,98,283	5,95,223	564	54,44.265	7,03,341
25,001 — 30,000	32	7,50,581	6,392	522	1,39,69,183	1,07,426	77	18,73,211	1,97,561	2,110	5,64,54,900	7,65,305
30,001 — 35,000	14	3,99,351	12,911	207	68,36,564	1,52,311	45	14.06,682	1,99,395	874	2,75,47,260	9,82,021
35,001 — 45,000	13	5,15,272	25,037	233	2,92,77,099	3,31,307	102	37,84,197	5,11,082	1,089	6,12,38,258	24,11,855
45,001 — 55,000	2	54,114	193	141	70,14,471	2.97,634	41	18,63,757	2,60,299	574	2,75,46,849	19,87,063
55,001 — 65,000	4	1,66,554	16,765	77	44,78,486	2,77,747	36	21,60,321	3,36,999	311	1,73,66,543	17,10,925
65,001 — 75,000	5	3,43,052	36,883	79	54,43,055	3,47,151	38	29,88,808	4,17,904	261	1,78,78,292	19,73,472
75,001 — 90,000	7	5,52,288	81,350	75	59,12,360	3,98,086	35	30,00,243	4,45,452	243	1,82,15,934	21,05,141
90,001 — 1,05,000	2	1,93,774	34,460	51	49,07,542	3,72,928	29	27,99,272	3,66,705	161	1,45,62,733	18,88,571
1,05,001 — 1,20,000	...	...	...	30	34,93,440	3,22,172	34	31,65,079	4,23.166	107	1,12,23,798	15,73,178
1,20,001 — 1,50,000	1	1,48,137	36,255	32	39,67,599	3,80,011	39	47,67,072	5,79,224	163	1,96,71,931	29,62,834
1.50,001 — 2,00,000	...	...	...	26	41,09,134	4,78,420	56	90,98,886	13,45,568	144	2,20,63,496	37,93,884
2,00,001 — 2,50,000	2	3,53,139	1,04,018	11	19,21,327	2,68,023	24	44,75.278	6,95,292	63	1,11,58,916	22,41,277
2,50,001 — 3,00,000	...	...	...	9	24,09,218	2,37,468	25	64,84,650	11,52,364	55	1,39,40,331	29,52,734
3,00,001 — 3,50,000	...	...	...	5	15,92,992	1,28,447	12	33,47 636	5,05,867	26	68,50,691	12,30,751
3,50,001 — 4,00,000	...	...	...	1	3,70,617	1,34,117	9	29,24,391	4,34,621	15	51,58,546	12,44,751
4,00,001 — 4,50,000	...	...	...	1	4,00,008	938	15	89,65,092	11,07,787	19	1,06.69,575	14,17,060
4,50,001 — 5,00,000	...	...	...	...	...	...	10	34,54,081	5,73,041	14	52,94,040	12,75,094
5,00,001 — 5,50,000	...	...	...	1	12,716	4,985	7	25,04,652	2,97,201	9	30,24,543	3,65,583
5,50,001 and Over	...	...	...	12	89,10,158	12,49,103	113	18,74,40,367	3,22,27,378	140	20,40,19,922	3,62,69,635
Total ...	83	35,01,422	3,54,287	1,540	10,59,41,772	55,42,174	1,243	26,04,01,958	4,26.72,129	6,942	55,93,30,823	6,98.54,475
Unclassified Demand ...	15	...	26,137	55	...	4,91,186	124	...	70,07,576	822	...	1,15,28,465
Provisional demand under section 23 B	...	...	...	...	...	...	...	...	...	...	...	1,49,94,313
Unclassified refund ...	7	...	78,133	24	...	7,15,326	46	...	1,14,60,667	181	...	1,59,89,635

ANNEXURE FOR REFUNDEES

	No. of refundees	Total income for refund	Super-tax refunded	No. of refundees	Total income for refund	Super-tax refunded	No. of refundees	Total income for refund	Super-tax refunded	No. of refundees	Total income for refund	Super-tax refunded

ALL PAKISTAN STATEMENT No. 7 1955-56

ALL PAKISTAN STATEMENT No. 7

Statement of No. of assessments, appeals, petitions, and References to the High Court and of particulars regarding penalties, prosecutions, compositions, irrecoverable demands and interest allowed under section 66 (7) during the year ended 31st March, 1956.

Name of Province	Number of assessments	Appeals under section 30: Number filed	Appeals under section 30: Number disposed of including arrears of previous year	Appeals under section 30: Number successful	Cases received under section 33A: Total of the number taken up under section 33 (A) (1) and of the number filed under section 33 (A) (2)	Cases received under section 33A: Number disposed of including arrears of previous years	Cases received under section 33A: Number successful
1	2	3	4	5	6	7	8
1. East Pakistan	...	4,382	4,692	2,768	186	72	54
2. West Pakistan	47,395	8,644	9,421	4,503	656	296	130
3. Karachi	47,782	5,760	3,150	1,316	775	643	108
Total	95,177	18,786	17,263	8,587	1,617	1,011	292

Name of Province	Appeals under section 33 — By Department: Number filed	By Department: Number disposed of including arrears of previous years	By Department: Number wholly successful	By Department: Number partly successful	By Assesse: Number filed	By Assesse: Number disposed of including arrears of previous years	By Assesse: Number wholly successful	By Assesse: Number partly successful	References to High Court under section 66: Number of cases in which Department wholly succeeded	Number of cases in which assessee wholly succeeded	No. of cases in which each party partly succeeded: Main points decided in favour of the Department	Main points decided in favour of assessee	Others
1	9	10	11	12	13	14	15	16	17	18	19	20	21
1. East Pakistan	66	72	12	14	159	173	49	71	2	2	...	...	...
2. West Pakistan	116	323	155	119	824	503	204	204	...	4	...	...	...
3. Karachi	71	807	755	199	90	262	256	83	...	...	...	...	...
Total	253	1,202	922	332	1,073	938	509	358	2	6	...	...	...

Name of Province	Result of appeals, reviews and references: Increase	Result of appeals, reviews and references: Decrease	Number of cases of imposition of penalties under: Section 25	Section 28	Section 46 (1)	Number of cases in which recovery was made under section 46 (2), (3) and (5)	Prosecutions: Number filed	Prosecutions: Number successful	Number of cases compounded under section 53 (2)	Amount remitted as irrecoverable: Out of arrears	Amount remitted as irrecoverable: Out of the demand of the year under review	Amount of interest allowed under section 66 (7)	Remarks
1	22	23	24	25	26	27	28	29	30	31	32	33	34
1. East Pakistan	43,117	91,23,584	...	204	1,010	2,734	...	...	...	4,909	...	...	
2. West Pakistan	15,741	1,15,64,803	...	1,491	2,777	6,145	...	...	...	33,874	3,653	...	
3. Karachi	62,386	68,62,065	...	85	923	1,42,237	...	...	...	19,113	5,231	...	
Total	1,21,244	2.75,50,452	...	1,780	4,710	1,51,116	...	...	...	57,896	8,884	...	

ALL PAKISTAN EXCESS PROFITS TAX STATEMENT
1955-56

EXCESS PROFITS TAX 1955-56

Statement showing Excess Profits Tax and Penalties charged, discharged, collected and repaid upto 31st March, 1956.

ALL PAKISTAN STATEMENT No. 1.

No. of item	Excess Profits Tax	Rs.
	PART I.—PROVISIONAL ASSESSMENTS	
1	Total demanded	4,25,48,669
2	*Less* demand covered by regular assessment	4,13,26,258
3	Demand remaining to be covered by regular assessment	12,22,411
4	Total collections	3,56,17,111
5	*Less* amount refunded	8,33,862
6	Amount transferred to regular assessments	3,47,83,249
7	Amount collected and remaining to be transferred (item 4 *less* items 5 and 6)	...
	PART II.—REGULAR ASSESSMENTS	
8	Total Excess Profits Tax Charged	26,14,94,011
	Deduct—	
9	Excess Profits Tax deficiencies set off	1,44,51,781
10	Relief allowed in respect of double excess profits tax	10,78,364
	Excess Profits Tax Discharged	
11	By order of Appellate Assistant Commissioner	92,42,031
12	By order of Commissioner of Appellate Tribunal	51,69,471
13	Net Excess Profits Tax remaining in charge (item 8 *less* items 9, 10, 11 and 12)	23,15,52,364
14	Amount of Excess Profits Tax paid to date including transfers from provisional assessment collections	10,27,97,945
	Deduct—	
15	(*i*) Amount paid	1,13,12,236
	(*ii*) Excess Profits Tax payable by Government under Section 10, Finance Act, 1942, transferred to a separate head	42,03,470
16	Net collections of Excess Profits Tax [item 14 *less* item 15(*i*)]	9,14,85,709
17	Amount in default (item 13 *less* item 16)	14,00,66,655
	PENALTIES	
18	Total penalties imposed	18,34,002
19	Reduction made therein on appeal	1,30,887
20	Net penalties remaining in charge (item 18 *less* item 19)	17,03,115
21	Total Payments	3,34,670
22	Amount in default (item 20 *less* item 21)	13,68,445
23	Payments received in advance and not covered by assessments (provisional or regular) ...	...
24	Total collections (items 16, 21 and 23)	9,18,20,379

ALL PAKISTAN STATEMENT No. II.

Statement showing Net Excess Profits Tax demanded, classified according to trade groups upto 31st March, 1956.

No. of item	Class of Business	Number of assess-ments	Profits of the chargeable Accounting period	Standard profits in relation to the chargeable accounting period	Excess profits of the chargeable accounting period	Excesss profits tax charged at 50% after set off of deficiencies	Excess profits tax charged at 66 2/3% after set off of deficiencies	Total excess profits tax assessed	Double Excess profits taxation relief allowed	Net excess profits tax charged
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Amusement industry	...	...	...	...	...	...	...	...	...
2	Banking, finance and money lending ...	...	...	...	...	...	...	...	...	...
3	Building and contracting and ancillary trades	17	44,19,067	5,89,717	38,29,350	...	24,55,245	24,55,245	...	24,55,245
4	Chemical manufacture and allied trades ...	...	...	...	...	...	...	...	...	...
5	Cotton, ginning, pressing, cleaning, spinning and weaving	...	...	...	...	...	...	...	...	...
6	Distribution, hotels, etc.	10	23,67,554	3,12,410	20,55,144	...	13,55,765	13,55,765	10,01,264	3,54,501
7	Electricity supply	...	...	...	...	...	...	...	...	...
8	Engineering, electrical & metal manufactures	1	6,55,356	3,92,091	2,63,265	...	8,790	8,790	...	8,790
9	Food industries, Breweries, etc.	...	...	...	...	...	...	...	...	...
10	Insurance	...	...	...	...	...	...	...	...	...
11	Iron and steel works	...	...	...	...	...	...	...	...	...
12	Jute manufacture	...	...	...	...	...	...	...	...	...
13	Milling, flour, rice, etc.	3	2,36,839	73,355	1,63,484	...	1,02,680	1,02,680	...	1,02,680
14	Mining, coal and gas works	...	...	...	...	...	...	...	...	...
15	Mining and quarries, other minerals including petroleum	1	3,22,211	30,570	2,91,641	...	1,94,428	1,94,428	1,74,798	19,630
16	Printing and publishing	...	...	...	...	...	...	...	...	...
17	Railways, tramways, road & air transport...	2	3,37,259	94,945	2,42,314	...	1,43,621	1,43,621	...	1,43,621
18	Shipping	...	...	...	...	...	...	...	...	...
19	Sugar manufacture and refining ...	...	...	...	...	...	...	...	...	...
20	Tea	...	...	...	...	...	...	...	...	...
21	Textile, other than Cotton and Jute ...	...	...	...	...	...	...	...	...	...
22	Tanneries and leather goods	...	...	...	...	...	...	...	...	...
23	Other businesses	16	29,76,209	5,74,718	24,01,491	...	15,30,156	15,30,156	29,932	15,00,224
	Total ...	50	1,13,14,495	20,67,806	92,46,689	...	57,90,685	57,90,685	12,05,994	45,84,691

ALL PAKISTAN STATEMENT No. III.

Statement showing Excess Profits Tax assessed compared with profits for Income-tax purposes (before deduction of excess Profits tax payable) by Trade Groups up to 31st March, 1956.

No. of item	Class of Business	Profits for income-tax purposes before deduction of excess profits tax	Excess Profits assessed	Excess Profits assessed expressed as a percentage of income-tax profits before deduction of excess profits tax
1	2	3	4	5
		Rs.	Rs.	Per cent.
1	Amusement industry	...	...	...
2	Banking, finance and money-lending...	...	...	...
3	Building and contracting and ancillary trades ...	44,19,067	37,58,632	85·05
4	Chemical manufacture and allied trades	...	...	...
5	Cotton, ginning, pressing, cleaning, spinning and weaving	...	...	...
6	Distribution, Hotels, etc.	23,67,554	20,33,648	85·89
7	Electricity supply	...	...	...
8	Engineering, electrical and metal manufactures ...	6,55,356	2,63,265	40·17
9	Food Industries, Breweries, etc.	...	...	...
10	Insurance	...	...	...
11	Iron and Steel Works	...	...	...
12	Jute manufacture	...	...	...
13	Milling, Flour, Rice, etc.	2,36,839	1,54,020	65·03
14	Minning, Coal and Gas Works	...	...	...
15	Mining and quarries, other minerals including patroleum	3,22,211	2,91,641	90·51
16	Printing and Publishing	...	...	...
17	Railways, Tramways, road and air transport	3,37,259	2,15,431	63·87
18	Shipping	...	...	...
19	Sugar manufacture and refining	...	...	...
20	Tea	...	...	...
21	Textiles, other than cotton and jute	...	...	...
22	Tanneries and leather goods	...	...	...
23	Other businesses	29,76,209	24,01,491	80·68
	Total ...	1,13,14,495	91,18,128	80·58

ALL PAKISTAN STATEMENT No. IV.

Statement showing Excess Profits Tax deposits demanded, reduced, collected and refunded 31st March, 1956.

No. of item	Excess Profits Tax Deposits	Rs.	Rs.
1	Total amount demanded	5,23,88,610	...
2	*Less* reductions on appeal, etc.	46,24,831	...
3	Net demand	...	4,77,6
4	Collections	1,75,82,801	...
5	Refunds consequent upon reduction on appeal, etc.	21,09,494	...
6	Net collections (item 4 *minus* item 5)	...	1,54,7
7	Deposits in default, *i.e.*, uncollected (item 3 *minus* item 6)	...	3,22,9
8	Refunds made under Rules 8 and 9 of E.P.T. (Post-War Refunds) Rules	...	1,00,4

ALL PAKISTAN BUSINESS PROFITS TAX STATEMENTS
1955-56

ALL PAKISTAN STATEMENT No. I

Statement showing Business Profits Tax and penalties charged, discharged, collected and repaid up to 31st March, 1956.

No. of Item	Business Profits Tax	Rs.
1	Total tax Charged	2,58,47,603
2	Total tax discharged before payment	5,05,999
3	Net tax left in charge (item 1 *less* item 2)	2,53,41,604
4	Tax paid to date	1,91,79,422
5	*Less* tax repaid to date	4,11,034
6	Net collection of tax (item 4 *less* item 5)	1,87,68,388
7	Tax in default (item 3 *less* item 6)	65,73,216
8	Penalties imposed	10,340
9	Reduction therein on appeal	...
10	Net penalties left in charge (item 8 *less* item 9)	10,340
11	Penalties paid	...
12	Penalties in default (item 10 *less* item 11)	10,340
13	Interest paid on refund of tax over charged by provisional assessment	...

ALL PAKISTAN STATEMENT No. II

Statement showing Net Business Profits Tax demanded, Classified according to Trade Groups up to 31st March 1956.

No. of item	Class of Business	Number of assessments	Profits of Chargeable Accounting Periods	Abatement in relation to the Chargeable Accounting Periods	Business Profits of the Chargeable Accounting Periods	Business Profits Tax charged after set off of deficiencies	Double Business Profits taxation relief allowed	Net Business Profits Tax charged
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Amusement industry	1	1,03,815	1,00,000	3,815	636	...	636
2	Banking, finance and money-lending	14	1,15,46,642	30,67,492	84,79,150	13,86,293	46,733	13,39,560
3	Building & contracting and ancillary trades	10	28,64,306	11,08,895	17,55,411	2,50,671	...	2,50,671
4	Chemical manufacture and allied trades	9	1,80,49,315	22,64,609	1,57,84,706	26,30,785	1,26,069	25,04,716
5	Cotton, ginning, pressing, cleaning, spinning and weaving	14	1,09,84,061	43,83,736	66,00,325	10,15,280	...	10,15,280
6	Distribution, hotels, etc.	31	1,31,85,627	33,50,293	98,35,334	15,72,586	2,44,559	13,28,027
7	Electricity supply	6	1,00,97,879	12,84,636	88,13,243	14,68,875	...	14,68,875
8	Engineering, electrical and metal manufactures	11	41,55,328	11,95,972	29,59,356	4,45,388	...	4,45,388
9	Food industries, Breweries, etc.	4	26,30,329	7,34,038	18,96,291	3,16,048	...	3,16,048
10	Insurance	...	...	...	...	...	...	...
11	Iron and Steel works	...	...	...	...	...	...	...
12	Jute manufacture	7	80,87,852	6,93,152	73,94,700	11,48,885	...	11,48,885
13	Milling, flour, rice, etc.	1	3,80,930	1,00,000	2,80,930	46,822	...	46,822
14	Mining, coal and gas works	...	...	...	...	...	...	...
15	Mining & quarries, other minerals including petroleum	7	99,51,510	8,84,683	90,66,827	15,11,135	...	15,11,135
16	Printing and publishing	...	...	...	...	...	...	...
17	Railways, tramways, road and air transport	12	31,35,809	11,45,479	19,90,330	3,23,571	...	3,23,571
18	Shipping	3	6,56,478	3,00,000	3,56,478	59,413	...	59,413
19	Sugar manufacture and refining	2	33,41,192	3,58,000	29,83,192	4,97,198	...	4,97,198
20	Tea	2	13,12,769	5,73,517	7,39,252	1,23,148	...	1,23,148
21	Textiles, other than cotton and jute	4	3,47,87,084	4,00,000	3,43,87,084	57,31,180	...	57,31,180
22	Tanneries and leather goods	...	...	...	...	...	...	...
23	Other businesses	31	4,36,81,608	57,71,821	3,79,09,787	62,30,492	35,52,264	26,78,228
	Total ...	169	17,89,52,534	2,77,16,323	15,12,36,211	2,47,58,406	39,69,625	2,07,88,781

BUSINESS PROFITS TAX 1955-56.

ALL PAKISTAN STATEMENT No. III

Statement showing Business Profits Tax assessed compared with profits for Income-tax purposes (before deduction of Business Profits Tax payable) by trade groups up to 31st March, 1956.

No. of Item	Class of Business	Profits for Income-tax purposes before deduction of Business Profits Tax	Business Profits assessed	Business Profits Tax expressed as a percentage of Income-tax profits before deduction of Business Profits Tax
		Rs.	Rs.	Per cent
1	Amusement industry	1,03,815	3,815	3·67
2	Banking, finance and money-lending...	1,15,78,663	83,17,773	71·84
3	Building, and contracting and ancillary trades ...	29,06,930	15,04,020	51·74
4	Chemical manufacture and allied trades	1,80,49,315	1,57,84,706	87·45
5	Cotton, ginning, pressing cleaning, spinning and weaving	1,10,58,796	60,91,687	55·08
6	Distribution, hotels, etc.	1,31,63,127	94,35,505	71·68
7	Electricity supply	1,00,97,879	88,13,243	87·28
8	Engineering, electrical and metal manufactures ...	41,59,581	26,72,330	64·25
9	Food industries, Breweries, etc.	26,80,329	18,96,291	70·75
10	Insurance	...	...	...
11	Iron and Steel works	...	...	...
12	Jute manufacture	80,87,852	68,93,316	85·23
13	Milling, flour, rice, etc.	3,80,930	2,80,930	73·75
14	Mining, coal and gas works	...	...	...
15	Mining and quarries, other minerals including petroleum	99,61,398	90,66,827	91·02
16	Printing and publishing	...	...	...
17	Railways, tramways, road and air transport	31,36,409	19,41,419	61·90
18	Shipping	6,56,478	3,56,478	54·30
19	Sugar manufacture and refining	33,41,192	29,83,192	89·29
20	Tea	13,12,769	7,39,252	56·31
21	Textiles, other than cotton and Jute	3,47,87,084	3,43,87,084	98·85
22	Tanneries and leather goods	...	...	...
23	Other businesses	4,38,15,054	3,73,82,995	85·32
	Total ...	17,92,77,601	14,85,50,863	82·87

PROVINCIAL INCOME-TAX AND SUPER-TAX STATEMENTS
EAST PAKISTAN
1955-56

EAST PAKISTAN

PROVINCIAL STATEMENT No. 3

Analysis of the Net Demand of Income-Tax and Super-Tax for the year ended 31st March, 1956, according to the class of Income assessed for the Province of East Pakistan.

N. B.—This statement excludes the demand in respect of earlier years assessed under section 34 during the year 1955-56.

Classification	No. of assessees in each category	Income	Income-tax	Super-tax
A—DEMAND		Rs.	Rs.	Rs.
(*a*) *Salaries*				
(*i*) Central Government	270	18,50,465	1,36,969	8,847
(*ii*) Provincial Government	1,121	1,27,34,291	11,39,164	82,428
(*b*) Others	2,338	2,11,01,677	23,04,410	4,26,201
Interest on Securities				
(*a*) Government of Pakistan and Provincial Government				
(*i*) Tax free	20	42,816	10,455	6,928
(*ii*) Taxed	38	73,206	18,446	10,985
(*b*) Local authorities and companies taxed	37	1,09,359	24,330	2,619
Property	4,284	84,65,010	12,54,417	4,74,570
Business and Profession or vocation	13,357	20,82,99,907	2,69,81,910	1,46,67,160
Share of profits from unregistered firm (Taxed) ...	303	21,38,457	3,36,735	2,12,938
Share of profits from Association of persons (Taxed)	62	12,19,916	63,610	34,482
Partnership profits from registered firm charged to tax in the hands of the firms under second proviso to section 23 (5) (*a*)	38	3,66,948	72,585	20,505
Other Sources				
(*a*) Dividends	234	9,30,456	2,11,034	1,39,761
(*b*) Interest or other sums received under deduction of tax	152	2,78,016	58,966	32,679
(*c*) Others	1,317	80,79,555	17,05,232	8,86,859
Income accruing or arising abroad				
(*a*) Assessed on remittance basis	29	1,35,059	25,497	12,022
(*b*) Assessed on arising basis :— (*i*) Business, Profession or vocation	290	75,00,743	16,34,356	10,80,856
(*ii*) Others	219	35,65,177	6,17,822	3,83,698
Unclassified demand made on account of revisions, rectifications, etc.	268	...	6,86,060	5,00,899
Provisional demand under section 23B	...	...	63,84,554	37,33,967
Total ...	24,377	27,68,91,058	4,36,66,552	2,27,18,404
Penalties and Compositions				
(*a*) Penalties :—				
(*i*) Section 25 (2)	...	...	...	...
(*ii*) Section 28	95	...	2,03,548	...
(*iii*) Section 44-E	...	...	...	...
(*iv*) Section 44-F	...	...	...	...
(*v*) Section 46 (1)	578	...	66,318	...
(*b*) Compositions under section 53 (2)	...	...	...	...
Total Penalties & Composition	673	...	2,69,866	...
Total Demand ...	25,050	27,68,91,058	4,39,36,418	2,27,18,404

East Pakistan—Statement No. 3—(contd.) 1955-56

Classification	No. of assessees in each category	Income	Income-tax	Super-tax
		Rs.	Rs.	Rs.
B—REDUCTION IN DEMAND				
Refunds or Rebates				
(a) Section 7 (1) or on account of provident fund to which Provident Fund Act, 1925, applies ...	128	1,30,912	15,605	...
(b) On account of recognised Provident Fund and superannuation fund	421	19,66,984	1,87,789	...
(c) Section 15 (1) on account of insurance premia ...	828	8,28,321	94,554	...
(d) Share from A. P. taxed or from U. R. F. already taxed or from R. F. taxed under second proviso to section 23 (5) (a)	371	26,15,212	4,16,480	2,31,529
(e) Interest from tax free securities of C. Government or of a P. Government dividends paid out of tax free income or any other income exempt from Income-tax	17	1,22,581	25,010	8,551
(f) Loss set off under section 24 (1)	9	30,837	8,867	6,795
(g) Loss set off under section 24 (2)	26	1,81,799	30,192	11,502
(h) Income accruing or arising within a Pakistan State...	29	7,75,437	2,02,191	1,54,200
(i) Profits of co-operative societies or dividends or other payments received out of such profits ...	5	1,53,807	40,251	15,796
(j) Income exempted from tax under section 15-A ...	...	...	...	...
(k) Income exempted from tax under section 15-AA	...	...	...	...
(l) Income exempted from tax under section 15-B ...	13	5,36,401	1,66,062	66,857
(m) " " " " " " 15-C ...	1	3,168	663	143
(n) " " " " " " 15-D ...	14	91,840	28,391	18
(o) Income exempted from tax under section 15-E ...	...	...	...	...
(p) Donations to Quaid-i-Azam Relief Fund... ...	1	1,400	438	...
Total Rebates ...	1,863	74,38,699	12,16,493	4,95,391
(q) Section 49	3	...	220	...
(r) Pakistan states tax relief	3	...	501	...
(s) India—Article VI (b) of the Agreement	11	...	58,967	38,426
(t) U. K.	6	...	76,156	63,677
(u) Other dominion tax relief (give names)	4	...	1,574	...
(v) Tax paid in :— India and Pakistan	...	...	...	...
(w) Unclassified refunds or reductions in demand on account of revisions, rectifications, etc., and other refunds	302		20,26,369	8,62,317
Amount of tax assessed u/s 23-B	...	...	...	...
Total Refunds ...	329	...	21,63,787	9,64,420
Tax deducted or paid at source				
(a) Salaries :—				
(i) Central Government	142	17,64,696	1,11,911	4,632
(ii) Provincial Government	199	1,26,58,026	10,59,892	76,883
(iii) Others	620	1,95,76,698	17,92,067	3,14,886
(b) Interest on securities :—				
(i) Govt. of Pakistan and Provincial Government	28	70,793	18,876	...
(ii) Local authorities and Companies	4	22,110	813	...
(c) Business, Profession, etc.	12	15,79,058	44,932	96
(d) Dividends	103	6,25,343	1,39,159	5,089
(e) Interest or other sums received under deduction of tax	29	1,32,573	33,277	18,022
Total tax deducted at source ...	1,137	3,64,29,297	32,00,927	4,19,608
Exempted Income				
(a) Interest on securities	2	289	79	...
(b) Dividends	314	14,093	4,390	...
(c) Others	38	73,868	1,904	...
Total Exemptions ...	354	88,250	6,373	...
Other Items				
Interest allowed u/s 66 (7)	...	...	...	...
Total Reduction ...	3,683	4,39,56,246	65,87,580	18,79,419
Net Demand ...			3,73,48,838	2,08,38,985

PROVINCIAL STATEMENT No. 3-A.

Analysis of the Net Demand of Income-tax and Super-tax for the year ended 31st March, 1956, according to the class of Income assessed under Section 34 of the Income-tax Act, 1922, for the Province of East Pakistan.

Classification	No. of assessees in each category	Income	Income-tax	Super-tax
		Rs.	Rs.	Rs.
A—DEMAND				
(a) *Salaries*—				
(i) Central Government	17	74,033	3,184	...
(ii) Provincial Government	132	8,46,386	72,585	10,601
(b) Others	132	7,42,606	71,320	7,028
Interest on Securities				
(a) Government of Pakistan and Provincial Government :—				
(i) Tax free	1	31	2	...
(ii) Taxed	3	2,460	756	454
(b) Local authorities and companies taxed	...	...	...	...
Property	427	5,65,754	60,529	18,729
Business and Profession or vocation	1,455	1,37,53,505	22,04,988	12,45,933
Share of profits from unregistered firm (Taxed) ...	56	2,66,891	24,471	235
Share of profits from Association of persons (Taxed)	5	62,718	10,242	1,494
Partnership profits from registered firm charged to tax in the hands of the firms under second proviso to section 23 (5) (a)	4	97,936	26,408	22,316
OTHER SOURCES				
(a) Dividends	14	40,433	7,048	2,861
(b) I terest or other sums received under deduction of tax	26	55,468	12,179	8,363
(c) Others	143	11,59,604	2,67,786	1,20,930
Income accruing or arising abroad				
(a) Assessed on remittance basis	2	10,400	554	...
(b) Assessed on arising basis :—				
(i) Business, Profession or vocation	39	1,90,099	28,314	5,377
(ii) Others	48	5,01,601	81,394	13,203
Unclassified demand made on account of revisions, rectifications, etc.	258		12,77,262	11,72,936
Total ...	2,762	1,83,69,925	41,49,022	26,30,433
Penalties and Compositions				
(a) Penalties :—				
(i) Section 25 (2)	...	...	...	...
(ii) Section 28	1	...	200	...
(iii) Section 44-E	...	...	...	...
(iv) Section 44-F	...	...	...	...
(v) Section 46 (1)	...	...	...	...
(b) Compositions under section 53 (2)	...	...	...	...
Total Penalties and Composition ...	1	...	200	...
Total Demand ...	2,763	1,83,69,925	41,49,222	26,30,433

East Pakistan—Statement No. 3A—(contd).

Classification	No. of assessees in each category	Income	Income-tax	Super-tax
B—REDUCTION IN DEMAND	.	Rs.	Rs.	Rs.
Refunds or Rebates				
(*a*) Section 7 (1) or on account of provident fund to which Provident Fund Act, 1925, applies ...	34	23,823	1,288	...
(*b*) On account of recognised Provident Fund and superannuation fund	104	80,417	6,861	...
(*c*) Section (15) (1) on account of insurance premia ...	129	96,957	12,699	...
(*d*) Share from A.P. taxed or from U.R.F. taxed or from R. F. taxed under second proviso to section 23 (5) (a)	62	5,26,999	94,830	1,020
(*e*) Interest from tax free securities of C. Government or of a P. Government dividends paid out of tax free income or any other income exempt from Income-Tax	4	11,102	1,943	...
(*f*) Loss set off under section 24 (1)	2	266	16	...
(*g*) Loss set off under section 24 (2)	...	...	...	...
(*h*) Income accruing or arising within a Pakistan state ...	7	1,15,315	23,622	1,972
(*i*) Profits of co-operative societies or dividends or other payments received out of such profits	...	...	...	...
(*j*) Income exempted from tax under section 15-A ...	...	...	...	...
(*k*) Income exempted from tax under section 15-AA ...	...	...	...	...
(*l*) Income exempted from tax under section 15-B ...	...	...	...	...
(*m*) Income exempted from tax under section 15-C ...	...	...	...	...
(*n*) Income exempted from tax under section 15-D ...	...	...	...	...
(*o*) Income exempted from tax under section 15-E ...	...	...	...	...
(*p*) Donations to Quaid-i-Azam Relief Fund... ...	...	...	...	...
Total Rebates ...	342	8,54,879	1,41,259	2,992
(*q*) Section 49	...	...	...	...
(*r*) Pakistan states tax relief	...	...	...	...
(*s*) India—Article VI (*b*) of the Agreement	8	...	29,581	7,247
(*t*) U. K.	3	...	1,844	...
(*u*) Other dominion tax relief (give names)	...	...	...	...
(*v*) Tax paid in :— India and Pakistan	...	...	...	...
(*w*) Unclassified refunds or reductions in demand on account of revisions, rectifications, etc., and other refunds	31	...	2,48,236	24,397
Total Refunds ...	42	...	2,79,661	31,644
Tax deducted or paid at source				
(*a*) Salaries :—				
(*i*) Central Government	14	65,353	2,154	...
(*ii*) Provincial Government	120	8,05,825	53,311	700
(*iii*) Others	71	4,98,675	33,452	2,046
(*b*) Interest on securities :—				
(*i*) Government of Pakistan and Provincial Government	...	...	...	...
(*ii*) Local authorities and Companies	...	...	...	...
(*c*) Business, Profession, etc.	3	22,921	637	...
(*d*) Dividends	13	28,918	8,257	...
(*e*) Interest or other sums received under deduction of tax	1	16	5	...
Total tax deducted at source ...	222	14,21,708	97,816	2,746
Exempted Income				
(*a*) Interest on securities	...	...	...	...
(*b*) Didends	...		...	...
(*c*) Others	1		56	...
Total Exemption ...	1	...	56	...
Other Items				
Interest allowedu/s66 (7)	...	...	...	...
Total Reduction ...	607	22,76,587	5,18,792	37,382
Net Demand ...			36,30,430	25,93,051

EAST PAKISTAN

STATEMENT No. 4.

Trade Classification of Business and Professional Incomes assessed to Income-tax and Super-tax in the year ended 31st March, 1956.

N.B.—This classification excludes assessments made during the year 1955-56 under Section 34 in respect of earlier years.

Classification	Year ending 31st March, 1956			
	No. of assessees in each category	Income	Income-tax	Super-tax
		Rs.	Rs.	Rs.
Group 1 (Mines, Quarries, etc.)				
Class 1. Coal Mines and Gas Works	...	...	...	...
" 2. Other Mines	...	...	...	...
" 3. Quarries	...	...	...	...
" 4. Water Works	1	3,506	73	...
" 5. Petroleum Wells	...	...	...	...
" 6. Hydro Electric Power Works and Electric Power Supply	7	5,13,615	1,54,270	1,16,046
" 7. Salt Works	7	22,702	952	75
" 8. Fishing	54	4,72,393	51,874	11,762
" 9. Timber (Cutting and Logging)	140	10,45,643	89,477	26,965
Total ...	209	20,57,859	2,96,646	1,54,848
Group 2 (Textile Manufacture, etc.)				
Class 1. Cotton Ginning Factories	8	2,46,385	21,015	3,847
" 2. Cotton (Spinning, Weaving, etc.) Cloth and Yarn Mills	472	1,61,61,988	28,03,883	20,43,644
" 3. Wool (Spinning, Weaving, Alpaca, Mohair, Carpets, etc.)	10	69,116	13,256	...
" 4. Silk and Artificial Silk (Throwing, Spinning, Weaving, Saries)	11	62,418	2,897	703
" 5. Jute Baling Presses	83	70,82,315	19,07,337	13,22,703
" 6. Jute Manufacturing	63	95,60,863	28,07,698	12,19,595
" 7. Hemp, Flax	9	2,01,905	45,250	33,234
" 8. Bleaching, Dyeing, Printing and Finishing (Wherever done separately or for Textile generally)	31	2,73,071	32,413	8,363
" 9. Miscellaneous (*e.g.* Elastic Webbing, Cocoanut Fibres, Bristles, Horse-hair, feathers, Flock and Rag, Other vegetable fibres) ...	32	2,36,254	42,386	29,773
Total ...	719	3,38,94,315	76,76,135	46,61,862
Group 3 (Manufacture of metals and metal Goods).				
Class 1. Iron and Steel Works	137	11,72,809	1,09,185	63,287
" 2. Railway Carriage and Wagon and Tram Car Building	...	...	...	...
" 3. Motor Car, Lorry, Cycle and Aeroplanes ...	1	2,29,165	9,792	396
" 4. Ship-building & Marine	1	15,802	4,938	1,975
" 5. Other Machinery, Engineering and Tool Manufacture	109	9,58,028	1,20,167	32,657
" 6. Large Iron and Steel Combinations (Covering several or all of the above)	9	97,933	16,965	9,249
" 7. Copper, Brass, Lead, Zinc, Tin and Other metals	96	7,18,931	89,032	19,038
" 8. Electric Goods	25	3,16,738	45,709	18,309
" 9. Miscellaneous Metal Manufacture ...	103	8,15,301	1,04,456	38,130
Total ...	481	43,24,707	5,00,244	1,83,041

Classification	Year ending 31st March, 1956			
	No. of assessees in each category	Income	Income-tax	Super-tax
		Rs.	Rs.	Rs.
Group 4 (Food Manufacture-A)				
Class 1. Sugar	21	33,78,646	8,74,724	6,86,829
„ 2. Tea	75	1,30,08,501	31,52,025	20,46,000
„ 3. Canning and Preserving (Fruit, Fish, Meat, etc.)	29	1,37,109	5,455	...
„ 4. Biscuit Factories	48	3,07,801	24,216	7,764
„ 5. Cigarette Industry	8	62,896	4,285	3,278
„ 6. Tobacco, Biri Manufacturing, etc. ...	528	40,90,700	3,99,934	87,830
„ 7. Other Food Industries	148	7,39,167	42,395	3,589
Total ...	857	2,17,24,820	45,03,034	28,35,290
Group 5 (Food Manufacture-B)				
Class 1. Rice Milling	101	9,67,006	1,41,117	46,192
„ 2. Grain Milling	7	30,737	1,616	12
„ 3. Breweries and Distilleries	...	...	...	...
„ 4. Mineral Waters	7	49,070	3,299	1,890
„ 5. Vegetable Product (Vanaspati, etc.) ...	4	14,256	240	...
„ 6. Ice Factories	36	6,27,730	97,774	71,260
„ 7. Oil Extraction	99	14,39,247	3,42,648	2,26,927
„ 8. Miscellaneous	123	9,60,594	92,080	37,409
Total ...	377	40,88,640	6,78,774	3,83,690
Group 6 (Manufacture of Chemicals, etc.)				
Class 1. Patent Medicines	230	15,96,415	1,72,643	67,684
„ 2. Fertilisers	...	...	...	...
„ 3. Matches	9	11,63,157	3,20,849	1,33,768
„ 4. Soaps	80	4,71,005	33,362	9,802
„ 5. Chemicals (*a*) Candles, Drugs, Perfumery	64	6,36,116	1,09,781	38,467
„ 6. Chemicals (*b*) Fire-works, Explosives, Seed crushing Oils (Other than Petroleum products)	27	2,83,876	38,989	16,945
„ 7. Miscellaneous	139	8,35,542	54,318	5,103
Total ...	549	49,86,111	7,29,942	2,71,769
Group 7 (Manufacture of Leather, Paper, etc.)				
Class 1. Tanneries	11	2,38,553	48,498	28,486
„ 2. Leather Goods including Boots and Shoes ...	137	6,60,930	26,990	1,070
„ 3. Rubber Goods	16	1,42,764	19,670	6,188
„ 4. Paper Making	16	85,377	3,852	...
„ 5. Printing	115	6,76,576	52,907	12,797
„ 6. Book-binding, Type-founding, Engraving, Dye-sinking and Miscellaneous Stationery (Ink, Sealing-Wax, Gum, etc.)	295	18,84,141	1,53,140	26,636
„ 7. Newspapers and Other periodicals and Publishing Trades	92	6,58,612	74,514	31,089
„ 8. Miscellaneous Clothing (Hats, Umbrellas, Artificial flowers, etc.)	350	21,78,064	1,61,218	21,090
Total ...	1,032	65,25,017	5,40,789	1,27,356

EAST PAKISTAN STATEMENT No. 4—(contd.) 1955-56

Classification	No. of assessees in each category	Income	Income-tax	Super-tax
	Year ending 31st March, 1956			
		Rs.	Rs.	Rs.
Group 8 (*Building and Manufacture of Miscellaneous Goods*).				
Class 1. Building and Works Contracting	538	51,30,983	6,36,658	2,32,480
„ 2. Cement and Cement Products	26	7,30,602	1,95,168	1,13,277
„ 3. Manufacture of Building Accessories (Bricks, Fire-clay, etc.)	42	2,84,699	14,973	4,183
„ 4. Pottery, China and Earthenware	11	47,519	1,959	...
„ 5. Glass and Plastic Wares	90	5,58,779	38,503	2,643
„ 6. Musical and Scientific Instruments, Sports Requisites	19	1,05,221	5,024	...
„ 7. Ivory-Goods, Bone-Goods, Games, Toys and Fancy Articles	94	8,21,509	1,25,373	42,582
„ 8. Photographic Supplies, film production ...	61	5,36,742	72,299	24,146
„ 9. Miscellaneous manufacturing and Productive Industries not included under any other head	160	11,13,324	81,082	14,618
Total ...	1,041	93,29,378	11,71,039	4,33,929
Group 9 (*Distribution*)				
Class 1. Retail (*a*) Hotel, Refreshment houses and Retailers of Bears, Wines, Spirits, Liquors, Mineral Waters	228	44,35,674	10,67,508	7,75,910
„ 2. Retail (*b*) Retailers who render no personal service other than distribution (*e.g.* Grocer, Green Grocer, Butcher, Newsagent, Draper, etc.)	2,456	1,47,03,174	11,27,334	1,86,348
„ 3. Retail (*c*) Retailers who render some service other than distribution or do some productive process (*e.g.* Carpenter, Black-Smith, Laundry, Baker, Tailor, etc.) ...	366	14,44,997	57,862	2,427
„ 4. Piece-Goods Dealers	680	39,68,437	2,64,898	37,485
„ 5. Wholesale distributors in Petrol and Petroleum products	100	7,86,360	93,798	26,549
„ 6. Other Wholesale dealers	567	5,16,58,015	13,76,180	8,75,155
Total ...	4,397	7,69,96,657	39,87,580	19,03,874
Group 10 (*Communications, Managing Agents, etc.*)				
Class 1. Railways	1	10,208	672	...
„ 2. Road Transport	179	12,11,307	1,29,571	32,960
„ 3. Sea Transport	136	20,59,328	5,13,384	3,31,846
„ 4. Air Transport	...	...	...	...
„ 5. Managing Agents	70	1,12,31,575	20,01,267	15,62,876
„ 6. Commission Agents	279	24,23,936	3,10,016	1,04,122
Total ...	665	1,69,36,354	29,54,910	20,31,804
Group 11 (*Finance*)				
Class 1. Non-Pakistani Banks	3	51,578	16,119	12,895
„ 2. Pakistani Banks	17	4,20,337	1,17,384	79,583
„ 3. Non-Pakistani Insurance Companies ...	13	6,79,672	2,10,403	1,31,910
„ 4. Pakistani Insurance Companies	4	24,649	3,522	96
„ 5. Money-Lenders	45	6,19,458	1,43,112	1,05,522
„ 6. Stock and Share Brokers and Jobbers ...	30	2,25,069	22,576	10,859
„ 7. Finance Companies and Agents, Bill and Discount, Investment Trust Companies ...	22	2,00,724	32,942	14,835
„ 8. All other Brokers and Agents	231	24,29,936	4,11,274	37,975
„ 9. Hire of Machinery, Furniture, etc. ...	12	13,57,328	2,26,191	1,77,947
Total ...	377	60,08,751	11,83,523	5,71,622

EAST PAKISTAN STATEMENT No. 4—(contd.)

Classification	Year ending 31st March, 1956			
	No. of assessees in each category	Income	Income-tax	Super-tax
		Rs.	Rs.	Rs.
Group 12 (*Primary Products*)				
Class 1. Cotton	6	40,851	4,782	1,250
" 2. Cotton Seeds	...	...	...	...
" 3. Jute	475	73,36,932	12,98,078	5,94,649
" 4. Wool	1	8,945	526	...
" 5. Hides and Skins	37	6,65,216	1,37,081	1,15,010
" 6. Grains	40	2,42,099	15,501	73
" 7. Betelnuts	138	10,67,186	1,22,130	12,341
" 8. Oilseeds	3	16,465	629	...
" 9. Miscellaneous	430	27,23,838	2,07,029	33,575
Total ...	1,130	1,21,01,532	17,85,756	7,56,898
Group 13 (*Profession, etc.*)				
Class 1. Law	542	27,09,506	1,51,230	5,649
" 2. Medicine (including Dentistry)	414	19,70,845	1,25,269	10,782
" 3. Literature and Art	12	40,615	1,733	43
" 4. Music and Drama	16	51,379	2,366	...
" 5. Accounts and Actuaries	2	14,212	1,059	...
" 6. Engineering, Land Surveying and Architecture	8	51,878	4,048	56
" 7. Cinemas, Theatres and other Public amusements (Sports, etc.)	122	17,09,710	3,35,055	2,02,602
" 8. Teaching	31	38,904	1,542	...
" 9. All other businesses and professions (not included under any other head)	376	27,38,717	3,51,236	1,32,045
Total ...	1,523	93,25,766	9,73,538	3,51,17[illegible]
Grand Total ...	13,357	20,82,99,907	2,69,81,910	1,46,67,16[illegible]

Province : EAST PAKISTAN

Classification of Income-tax Demand for the year ending 31st March, 1956 according to the grades of total income and class of assessee.

Grades of Income	Individual										
	Salaries			Salaries and other sources					All other sources		
				Salaries			Other sources				
	No. of assessees	Total income assessed	Income tax including tax deducted at source	No. of assessees	Total income assessed	Income-tax including tax deducted at source	Total income assessed	Income-tax including tax deducted at source	No. of assessees	Total income assessed	Income-tax including tax deducted at source
		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
0 — 1,999	21	6,621	2,935	...	...	...	...	...	296	1,35,617	41,571
2,000 — 2,499	...	...	...	...	...	...	...	...	12	25,052	7,829
2,500 — 2,999	1	2,123	663	...	...	...	...	...	11	28,631	7,655
3,000 — 3,499	12	30,417	2,600	...	...	...	...	...	96	2,56,006	16,836
3,500 — 4,999	761	26,35,583	86,127	47	85,794	2,300	5,60,740	13,873	3,182	1,13,48,134	2,59,035
5,000 — 7,499	720	50,23,240	2,00,698	253	6,07,286	21,820	5,58,643	20,219	3,282	1,61,04,719	5,95,657
7,500 — 9,999	486	40,02,207	2,11,478	117	3,44,488	16,438	3,90,930	21,548	1,161	78,11,279	4,17,325
10,000 — 12,499	328	36,63,985	2,26,242	87	3,55,017	22,276	3,76,734	24,170	1,204	1,03,81,633	6,50,698
12,500 — 14,999	233	30,10,204	2,19,845	64	3,65,140	28,856	2,99,160	22,941	617	66,51,064	5,49,764
15,000 — 19,999	178	28,82,020	2,79,219	81	5,25,982	51,326	5,02,978	50,551	548	74,46,083	7,80,802
20,000 — 24,999	166	34,11,159	5,99,931	49	5,71,589	80,352	2,58,168	33,825	221	40,84,698	5,75,424
25,000 — 29,999	48	11,22,255	1,79,078	26	3,10,030	53,401	2,53,553	42,433	335	73,00,615	12,31,967
30,000 — 39,999	65	18,51,191	3,72,442	29	4,08,567	85,597	3,58,779	72,244	183	51,50,437	10,38,376
40,000 — 49,999	27	10,81,420	2,19,850	10	1,97,372	45,098	64,813	13,626	97	37,70,285	8,38,867
50,000 — 74,999	19	11,39,134	2,85,697	3	83,933	22,888	49,066	12,139	106	48,84,466	11,54,751
75,000 — 99,999	4	2,45,641	67,570	2	5,331	3,573	91,227	6,014	40	19,41,857	4,88,684
1,00,000 — 1,99,999	1	1,23,027	35,373	3	12,826	3,043	3,50,535	71,198	53	57,77,256	13,83,954
2,00,000 & OVER	...	...	...	1	32,002	9,213	1,65,720	47,704	15	35,17,736	9,96,353
Total ...	3,070	3,02,30,227	29,89,748	772	39,05,357	4,46,181	42,81,046	4,52,485	11,459	9,66,15,568	1,10,35,548
Unclassified Demand ...	4	...	309	28	...	20,598	...	...	366	...	14,01,823
Unclassified Refund ...	14	...	2,893	11	...	9,883	...	...	197	...	7,70,018

ANNEXURE FOR REFUNDEES

	No. of refundees	Total income for refund	Income-tax refunded	No. of refundees	Total income for refund	Income-tax refunded	Total income for refund	Income-tax refunded	No. of refundees	Total income for refund	Income-tax refunded
	21	65,384	907	184	10,536	1,477	...	...	145	11,994	3,939

Grades of Income	Hindu Undivided family — All Sources: No. of assessees	Hindu Undivided family — All Sources: Total income assessed	Hindu Undivided family — All Sources: Income-tax including tax deducted at source	Unregistered Firms and other association of Persons — All Sources: No. of assessees	Unregistered Firms and other association of Persons — All Sources: Total income assessed	Unregistered Firms and other association of Persons — All Sources: Income-tax including tax deducted at source	Companies and other concerns assessable at company rate — All Sources: No. of assessees	Companies and other concerns assessable at company rate — All Sources: Total income assessed	Companies and other concerns assessable at company rate — All Sources: Income-tax including tax deducted at source	Total: No. of assessees	Total: Total income assessed	Total: Income-tax including tax deducted at source
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
0 — 1,999	56	24,774	7,764	11	5,831	1,820	114	2,14,863	26,973	498	3,87,706	81,063
2,000 — 2,499	1	2,076	649	...	...	...	15	32,488	10,090	28	59,616	18,568
2,500 — 2,999	1	2,500	781	...	...	...	15	39,188	11,677	28	72,442	20.776
3,000 — 3.499	8	20,787	279	13	35,995	648	14	45,375	13,486	143	3,88,580	33,849
3,500 — 4,999	255	9,86,861	23,581	418	15,45,017	37,997	36	1,50,884	43,991	4,699	1,73,13,013	4,66,904
5,000 — 7,499	327	16,39,834	63,918	529	26,69,710	95,728	55	4,44,522	1,39,337	5,166	2,70,47,954	11,37,377
7,500 — 9,999	116	8,08,320	43,867	226	15,52,488	75,877	26	2,06,734	60,369	2,132	1,51,16,446	8,46,902
10,000 — 12,499	126	11,44,107	80,723	251	22,13,912	1,56,123	23	2,42,680	71,188	2,019	1,83,78,068	12,31,420
12,500 — 14,999	47	5,10,977	45,042	93	9,94,303	76,481	13	1,73,945	52,595	1,067	1,20,04,793	9,95,524
15,000 — 19,999	59	8,14,847	85,691	80	10,86,529	1,06,829	25	4,36,345	1,37,754	971	1,36,94,784	14,92,172
20,000 — 24,999	16	2,79,520	34,363	35	6,31,502	96,726	14	3,11,571	85,794	501	95,48,207	15,06,415
25,000 — 29,999	35	6,62,767	1,10,097	71	14,57,432	2,55,597	30	5,61,611	1,65,254	545	1,16,68,263	20,37,827
30,000 — 39,999	21	6,09,735	1,02,218	49	13,80,861	3,17,320	31	7,85,439	2,33,578	378	1,05,45,009	22,21,775
40,000 — 49,999	7	2,64,888	44,929	14	5,34,245	1,04,542	28	10,74,236	2,82,861	183	69,87,259	15,49,773
50,000 — 74,999	12	5,39,396	1,00,955	27	12,36,924	2,72,621	28	19,13,240	5,59,148	195	98,46,159	24,08,199
75,000 — 99,999	5	4,17,487	1,09,093	13	6,88,406	1,86,905	19	15,83,989	4,01,538	83	49,73,938	12,63,377
1,00,000 — 1,99,999	1	1,44,137	41,769	11	9,96,553	2,73,913	43	56,37,317	14,00,802	112	1,30,41,651	32,10,052
2,00,000 and over	2	3,41,367	97,028	8	12,52,655	3,46,871	75	4,05,09,778	1,61,29,889	101	4,58,19,258	1,76,27,058
Total ...	1,095	92,14,380	9,92,747	1,849	1,82,82,363	24,05,998	604	5,43,64,205	1,98,26,324	18,849	21,68,93,146	3,81,49,031
Unclassified demand ...	46	...	61,510	19	...	92,650	51	...	3,86,432	514	...	19,63,322
Provisional demand under section 23 B ...	...	...	...	...	...	...	...	...	...	...	...	63,84,554
Unclassified refund ...	33	...	2,28,416	30	...	2,42,379	27	...	10,21,016	312	...	22,74,605

ANNEXURE FOR REFUNDEES

	No. of refundees	Total income for refund	Income-tax refunded	No. of refundees	Total income for refund	Income-tax refunded	No. of refundees	Total income for refund	Income-tax refunded	No. of refundees	Total income for refund	Income-tax refunded
	...	...	...	2	320	106	...	...	...	352	88,234	6,429

Province : EAST PAKISTAN

Classification of Super-tax Demand for the year ending 31st March, 1956 according to the grades of total income and class of assessee.

Grades of Income	Individual										
	Salaries			Salaries and other sources					All other sources		
				Salaries			Other sources				
	No. of assessees	Total income assessed	Super-tax including tax deducted at source	No. of assessees	Total income assessed	Super-tax including tax deducted at source	Total income assessed	Super-tax including tax deducted at source	No. of assessees	Total income assessed	Super-tax including tax deducted at source
		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
0 — 25,000	...	...	...	...	...	...	...	...	12	3,22,629	37,591
25,001 — 30,000	50	13,56,712	19,647	24	4,23,557	5,590	2,36,472	3,975	325	84,04,037	83,721
30,001 — 35,000	38	12,00,533	51,910	16	3,01,080	10,433	2,07,271	6,321	91	27,82,124	94,816
35,001 — 45,000	36	12,77,210	73,733	15	3,15,466	17,725	2,25,942	12,069	138	51,66,154	2,87,530
45,001 — 55,000	18	8,81,210	74,277	8	2,16,192	18,392	82,625	6,782	79	37,53,011	3,22,808
55,001 — 65,000	5	3,02,762	33,875	2	37,888	6,388	3,896	684	45	22,84,342	2,41,872
65,001 — 75,000	10	7,30,758	1,32,032	...	...	...	...	...	24	13,30,372	1,68,604
75,001 — 90,000	2	1,75,244	28,643	1	4,500	6,55	14,545	2,117	36	17,39,112	2,42,799
90,001 — 1,05,000	2	98,680	16,867	1	6,265	74	76,682	903	15	9,20,332	1,68,649
1,05,001 — 1,20,000	...	...	...	...	...	...	...	...	7	6,72,626	1,30,440
1,20,001 — 1,50,000	1	1,35,027	31,338	3	13,285	2,486	3,62,076	57,570	14	14,20,415	3,07,934
1,50,001 — 2,00,000	...	...	...	...	...	...	...	...	22	32,53,604	7,58,993
2,00,001 — 2,50,000	...	...	...	1	36,002	10,379	1,65,720	47,773	6	11,97,905	3,48,755
2,50,001 — 3,00,000	...	...	...	...	...	...	...	...	3	8,38,517	2,18,835
3,00,001 — 3,50,000	...	...	...	...	...	...	...	...	2	3,08,341	1,01,706
3,50,001 — 4,00,000	...	...	...	...	...	...	...	...	2	7,27,608	2,61,847
4,00,001 — 4,50,000	...	...	...	...	...	...	...	...	...	...	...
4,50,001 — 5,00,000	...	...	...	...	...	...	...	...	1	4,54,353	1,71 379
5,00,001 — 5,50,000	...	...	...	...	...	...	...	...	...	...	...
5,50,001 and over	...	...	...	...	...	...	...	...	...	...	...
Total ...	162	61,58,136	4,62,322	71	13,54,235	72,122	13,75,229	1,38,194	822	3,55,75,482	39,48,279
Unclassified Demand ...	1	...	1,089	8	...	6,334	...	...	122	...	9,90,709
Unclassified Refund ...	...	...	...	1	...	507	...	...	28	...	1,97,533

ANNEXURE FOR REFUNDEES

	No. of refundees	Total income for refund	Super-tax refunded	No. of refundees	Total Income for refund	Super-tax refunded	Total income for refund	Super-tax refunded	No. of refundees	Total income for refund	Super-tax refunded
	...	...	...	...	...	...	...	...	...	...	...

Grades of Income	Hindu Undivided family — All Sources			Unregistered Firms and other association of Persons — All Sources			Companies and other concerns assessable at company rate — All Sources			Total		
	No. of assessees	Total income assessed	Super-tax including tax deducted at source	No. of assessees	Total income assessed	Super-tax including tax deducted at source	No. of assessees	Total income assessed	Super-tax including tax deducted at source	No. of assessees	Total income assessed	Super-tax including tax deducted at source
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
0 — 25,000	1	25,160	23	10	5,17,024	19,196	304	21,12,641	3,46,698	327	29,77,454	4,03,508
25,001 — 30,000	32	7,50,581	6,392	159	41,37,467	31,647	41	8,77,011	79,244	631	1,61,85,837	2,30,216
30,001 — 35,000	14	3,99,351	12,911	60	18,68,274	38,953	21	6,30,206	90,934	240	73,88,839	3,06,278
35,001 — 45,000	13	5,15,272	25,037	58	22,87,677	87,834	41	13,03,235	1,73,969	301	1,10,90,956	6,77,897
45,001 — 55,000	2	54,114	193	42	21,19,515	91,555	21	9,07,152	1,11,320	170	80,13,819	6,25,327
55,001 — 65,000	4	1,66,554	16,765	31	17,87,972	1,13,105	14	7,27,397	1,34,232	101	53,10,811	5,46,921
65,001 — 75,000	5	3,43,052	36,883	17	11,68,456	62,746	12	12,41,983	1,81,278	68	48,14,621	5,81,543
75,001 — 90,000	3	2,35,888	33,850	23	18,10,698	1,33,814	8	6,46,021	1,15,431	73	46,26,008	5,57,309
90,001 — 1,05,000	2	1,93,774	34,460	12	11,02,643	92,645	16	13,45,462	1,79,967	48	37,43,838	4,93,565
1,05,001 — 1,20,000	...	...	...	7	8,97,682	88,155	10	11,06,945	1,38,632	24	26,77,253	3,57,227
1,20,001 — 1,50,000	1	1,48,137	36,255	4	4,72,655	49,200	10	11,88,390	1,28,820	33	37,39,985	6,13,603
1,50,001 — 2,00,000	...	...	...	4	5,81,333	1,27,526	18	31,18,298	4,67,928	44	69,53,235	13,54,447
2,00,001 — 2,50,000	2	3,53,139	1,04,018	4	9,12,440	1,82,286	9	20,02,410	3,38,744	22	46,67,616	10,31,955
2,50,001 — 3,00,000	...	...	...	2	4,73,118	86,092	4	11,21,940	1,02,448	9	24,33,575	4,07,375
3,00,001 — 3,50,000	...	...	...	1	3,18,070	18,316	5	15,98,711	2,64,119	8	22,25,122	3,84,141
3,50,001 — 4,00,000	...	...	...	...	...	...	4	14,15,233	1,70,580	6	21,42,841	4,32,427
4,00,001 — 4,50,000	...	...	...	1	4,00,008	938	4	16,31,650	2,44,443	5	20,31,658	2,45,381
4,50,001 — 5,00,000	...	...	...	...	...	...	4	14,18,820	2,66,326	5	18,73,173	4,37,705
5,00,001 — 5,50,000	...	...	...	1	12,716	4,985	2	9,32,211	1,79,080	3	9,44,927	1,84,065
5,50,001 — and over	...	...	...	3	9,14,263	1,33,168	43	4,04,22,484	94,56,891	46	4,13,36,747	95,90,059
Total ...	79	31,85,022	3,06,787	439	2,17,82,011	13,62,161	591	6,57,48,200	1,31,71,084	2,164	13,51,78,315	1,94,60,949
Unclassified demand ...	15	...	26,137	9	...	68,123	48	...	5,81,443	203	...	16,73,835
Provisional demand under section 23 B ...	...	...	...	...	...	...	...	...	...	...	...	37,33,967
Unclassified refund ...	6	...	69,993	7	...	56,550	21	...	5,62,131	63	...	8,86,714

ANNEXURE FOR REFUNDEES

	No. of refundees	Total income for refund	Super-tax refunded	No. of refundees	Total income for refund	Super-tax refunded	No. of refundees	Total income for refund	Super-tax refunded	No. of refundees	Total income for refund	Super-tax refunded
					...	...	...	...	...	...	...	...

PROVINCIAL INCOME AND SUPER-TAX STATEMENTS
WEST PAKISTAN

PROVINCIAL STATEMENT No. 3

Analysis of the Net Demand of Income-tax and Super-tax for the year ended 31st March, 1956 according to the class of income assessed for the Province of WEST PAKISTAN

N. B.—This statement excludes the demand in respect of earlier years assessed under section 34 during the year 1955-56.

Classification	No. of assessees in each category	Income	Income-tax	Super-tax
		Rs.	Rs.	Rs.
A—DEMAND				
Salaries				
(a) Salaries—				
(i) Central Government	2,457	1,76,08,932	12,86,410	63,201
(ii) Provincial Government	7,122	5,41,20,775	21,14,888	98,869
(b) Others	2,486	1,63,02,442	17,72,314	4,96,068
Interest on Securities				
(a) Govt. of Pakistan and Provincial Government—				
(i) Tax free	31	19,695	2,806	734
(ii) Taxed	98	6,41,723	1,58,287	51,619
(b) Local authorities and companies taxed	1	60	2	...
Property	5,581	1,22,00,987	13,24,710	2,31,651
Business and Profession or vocation ...	25,791	25,78,41,642	4,49,27,293	1,90,12,328
Share of profits from unregistered firm (Taxed) ...	394	24,23,517	2,95,301	19,540
Share of profits from Association of persons (Taxed) ...	152	7,16,466	85,543	6,688
Partnership profits from registered firm charged to tax in the hands of the firms under second proviso to section 23(5) (a)	24	85,151	10,309	7,088
Other Sources				
(a) Dividends	727	25,09,979	5,18,563	3,06,591
(b) Interest or other sums received under deduction of tax	327	10,61,728	2,67,142	2,82,996
(c) Others	603	13,81,971	1,80,367	51,492
Income accruing or arising abroad				
(a) Assessed on remittance basis	47	7,64,888	1,49,104	77,375
(b) Assessed on arising basis :—				
(i) Business, Profession or vocation	43	23,58,011	3,04,543	1,94,030
(ii) Others	43	47,80,288	12,36,556	7,20,498
Unclassified demand made on account of revisions, rectifications, etc.	811	...	99,16,531	55,10,425
Provisional demand under section 23 B		...	74,61,280	39,23,906
Total ...	46,738	37,48,18,255	7,20,11,949	3,10,55,099
Penalties and Compositions				
(a) Penalties—				
(i) Section 25 (2)	...	...	...	...
(ii) Section 28	615	...	5,69,498	...
(iii) Section 44-E	1	...	200	...
(iv) Section 44-F	...	...	...	...
(v) Section 46 (1)	2,330	...	3,08,701	...
(b) Composition under section 53 (2)	...	...	...	...
Total Penalties & Composition ...	2,946	...	8,78,399	...
Total Demand ...	49,684	37,48,18,255	7,28,90,348	3,10,55,099

PROVINCIAL STATEMENT No. 3—contd.

Classification	No. of assessees in each category	Income	Income-tax	Super-tax
		Rs.	Rs.	Rs.
B.—REDUCTION IN DEMAND				
Refunds or Rebates				
(*a*) Section 7 (1) or on account of provident fund to which Provident Fund Act, 1925, applies ...	86	68,964	8,104	...
(*b*) On account of recognised Provident Fund and superannuation fund	1,838	35,62,614	2,42,150	12
(*c*) Section (15) (1) on account of insurance premia ...	2,072	20,97,152	2,33,948	3,04
(*d*) Share from A. P. taxed or from U.R.F. already taxed or from R.F. taxed under second proviso to section 23 (5) (a)	547	30,98,459	3,73,820	31,2
(*e*) Interest from tax free securities of C. Govt. or of a P. Government dividends paid out of tax free income or any other income exempt from Income-tax	31	46,718	6,717	...
(*f*) Loss set off under section 24 (1)	3	16,025	5,030	2,0
(*g*) Loss set off under section 24 (2)	8	3,46,259	1,08,445	47,2
(*h*) Income accruing or arising within a Pakistan State	57	9,46,939	2,32,524	70,1
(*i*) Profits of co-operative societies or dividends or other payments received out of such profits ...	21	2,74,538	70,933	46,5
(*j*) Income exempted from tax under section 15-A ...	...	...	...	...
(*k*) Income exempted from tax under section 15-AA ...	2	13,208	3,726	...
(*l*) Income exempted from tax under section 15-B ...	15	58,12,702	18,13,368	7,22,0
(*m*) Income exempted from tax under section 15-C ...	6	39,568	11,093	1
(*n*) Income exempted from tax under section 15-D ...	17	38,596	10,592	1,6
(*o*) Income exempted from tax under section 15-E ...	...	...	...	...
(*p*) Donations to Quaid-i-Azam Relief Fund	12	3,754	909	
Total Rebates ...	4,715	1,63,65,496	31,21,359	9,24,
(*q*) Section 49	3	...	2,475	...
(*r*) Pakistan states tax relief	2	...	838	...
(*s*) India-Article VI (*b*) of the Agreement	...	...	...	...
(*t*) U. K.	...	...	...	...
(*u*) Other dominion tax relief (give names) ...	...	...	...	...
(*v*) Tax paid in— India & Pakistan	...	...	...	...
(*w*) Unclassified refunds or reductions in demand on account of revisions, rectifications, etc., and other refunds	408	...	47,10,968	28,25,7
Amount of tax assessed u/s 23-B	10	...	31,325	10,4
Total Refunds ...	423	...	47,45,606	28,36,1
Tax deducted or paid at source				
(*a*) Salaries—				
(*i*) Central Government	2,318	1,70,51,979	11,78,562	52,1
(*ii*) Provincial Government	568	4,13,43,184	17,33,606	34,2
(*iii*) Others	1,532	1,24,21,668	12,00,690	93,9
(*b*) Interest on securities—				
(*i*) Govt. of Pakistan & Provincial Government...	79	6,20,859	2,01,218	5,6
(*ii*) Local authorities & Companies	1	72	23	...
(*c*) Business, Profession, etc.	99	16,04,511	2,62,971	2,24,9
(*d*) Dividends	509	21,65,019	6,97,899	35,6
(*e*) Interest or other sums received under deduction of tax	16	62,169	5,418	...
Total tax deducted at source ...	5,122	7,52,69,461	52,80,387	4,46,5
Exempted Income				
(*a*) Interest on securities	105	99,628	29,208	...
(*b*) Dividends	801	4,83,648	1,08,102	...
(*c*) Others	343	7,82,226	59,211	...
Total Exemption ...	1,249	13,65,502	1,96,521	...
Other Items				
Interest allowed u/s 66 (7)	...	...	...	...
Total Reduction ...	11,509	9,30,00,459	1,33,43,873	42,06,8
Net Demand ...			5,95,46,475	2,68,48,2

WEST PAKISTAN

PROVINCIAL STATEMENT No. 3-A

Analysis of the Net Demand of Income-tax and Super-tax for the year ended 31st March, 1956, according to the class of Income assessed under section 34 of the Income-tax Act, 1922, for the Province of WEST PAKISTAN

Classification	No. of assessees in each category	Income	Income-tax	Super-tax
		Rs.	Rs.	Rs.
A.—DEMAND				
Salaries				
(a) Salaries—				
(i) Central Government	14	82,464	5,854	...
(ii) Provincial Government	5	19,773	622	...
(b) Others	56	2,80,219	24,876	2,725
Interest on Securities				
(a) Govt. of Pakistan and Provincial Government—				
(i) Tax free	...	...	...	...
(ii) Taxed	...	...	...	...
(b) Local authorities and companies taxed	...	...	...	...
Property	175	4,86,780	30,870	612
Business and Profession or vocation ...	634	45,02,216	4,95,340	1,63,740
Share of profits from unregistered firm (Taxed) ...	21	2,77,934	54,447	18,176
Share of profits from Association of persons (Taxed) ...	14	61,101	6,200	2,139
Partnership profits from registered firm charged to tax in the hands of the firms under second proviso to section 23 (5) (a)	...	...	...	...
Other Sources				
(a) Dividends	6	5,053	852	304
(b) Interest or other sums received under deduction of tax	5	6,233	191	...
(c) Others	125	13,93,146	1,77,406	11,490
Income accruing or arising abroad				
(a) Assessed on remittance basis	5	1,95,700	48,225	23,500
(b) Assessed on arising basis :—				
(i) Business, Profession or vocation	...	...	...	...
(ii) Others	...	...	...	...
Unclassified demand made on account of revisions, rectifications, etc.	268	...	5,12,644	4,67,101
Total ...	1,328	73,10,619	13,57,527	6,89,787
Penalties and Composition				
(a) Penalties—				
(i) Section 25 (2)	...	...	...	...
(ii) Section 28	...	...	...	...
(iii) Section 44-E	...	...	...	...
(iv) Section 44-F	...	...	...	...
(v) Section 46 (1)	1	...	4	...
(b) Compositions under section 53 (2)	...	...	...	...
Total Penalties and Composition ...	1	...	4	...
Total Demand ...	1,329	73,10,619	13,57,531	6,89,787

PROVINCIAL STATEMENT No. 3-A—(contd.)

Classification	No. of assessees in each category	Income	Income-tax	Super-tax
B.—REDUCTION IN DEMAND		Rs.	Rs.	Rs.
Refunds or Rebates				
(*a*) Section 7 (1) or on account of provident fund to which Provident Fund Act, 1925, applies ...	1	132	4	...
(*b*) On account of recognised Provident Fund and superannuation fund	14	16,524	2,090	217
(*c*) Section (15) (1) on account of insurance premia ...	23	34,826	2,363	...
(*d*) Share from A. P. taxed or from U.R.F. already taxed or from R.F. taxed under second proviso to section 23 (5) (a)	33	3,19,002	58,992	21,56
(*e*) Interest from tax free securities of C. Govt. or of a P. Government dividends paid out of tax free income or any other income exempt from Income-tax ...	...	...	...	...
(*f*) Loss set off under section 24 (1)	...	...	...	...
(*g*) Loss set off under section 24 (2)	1	345	16	...
(*h*) Income accruing or arising within a Pakistan state	1	17,810	5,566	...
(*i*) Profits of co-operative societies or dividends or other payments received out of such profits ...	1	36,000	8,066	1,8
(*j*) Income exempted from tax under section 15·A ...	...	...	...	...
(*k*) Income exempted from tax under section 15-AA ...	...	...	...	...
(*l*) Income exempted from tax under section 15-B ...	2	1,46,000	39,408	21,6
(*m*) Income exempted from tax under section 15-C ...	...	...	...	...
(*n*) Income exempted from tax under section 15-D ...	...	...	...	...
(*o*) Income exempted from tax under section 15-E ...	...	...	...	...
(*p*) Donations to Quiad-i-Azam Relief Fund	...	...	...	...
Total Rebates ...	76	5,70,639	1,16,505	45,2
(*q*) Section 49	...	...	...	...
(*r*) Pakistan states tax relief	...	...	...	...
(*s*) India-Article VI (b) of the Agreement	...	...	...	...
(*t*) U. K.	...	...	...	...
(*u*) Other dominion tax relief (give names)	...	...	...	...
(*v*) Tax paid in— India & Pakistan	...	...	...	...
(*w*) Unclassified refunds or reductions in demand on account of revisions, rectifications, etc., and other refunds	20	...	9,580	10,1
Total Refunds ...	20	...	9,580	10,1
Tax deducted or paid at source				
(*a*) Salaries—				
(*i*) Central Government	12	76,479	4,810	...
(*ii*) Provincial Government	1	5,384	181	...
(*iii*) Others	39	2,17,221	17,503	1,0
(*b*) Interest on securities—				
(*i*) Govt. of Pakistan and Provincial Government	1	200	5	...
(*ii*) Local authorities and Companies	...	...	...	...
(*c*) Business, Profession, etc.	4	73,589	5,266	...
(*d*) Dividends	5	4,153	1,297	...
(*e*) Interest or other sums received under deduction of tax	1	153	47	...
Total tax deducted at source ...	63	3,77,179	29,109	1,0
Exempted Income				
(*a*) Interest on securities	...	...	...	...
(*b*) Dividends	4	7,501	2,345	...
(*c*) Others	...	...	...	...
Total Exemption ...	4	7,501	2,345	...
Other Items				
Interest allowed u/s 66 (7)	...	...	...	...
Total Reduction ...	163	9,55,319	1,57,539	56,4
Net Demand ...			11,99,992	6,33,3

WEST PAKISTAN

1955-56

STATEMENT No. 4

Trade Classification of Business and Professional Incomes assessed to Income-tax and Super-tax in the year ended 31st March, 1956.

N.B.—This classification excludes assessments made during the year 1955-56 under 34 in respect of earlier years.

Classification	Year ending 31st March 1956			
	No. of assessees in each category	Income	Income-tax	Super-tax
		Rs.	Rs.	Rs.
Group 1 *Mines, (Quarries, etc.)*				
Class 1. Coal Mines & Gas Works	19	5,89,927	1,51,908	76,569
„ 2. Other Mnies	1	13,600	1,498	...
„ 3. Quarries	8	29,124	799	...
„ 4. Water Works	2	45,826	14,330	5,729
„ 5. Petroleum Wells	...	...	...	...
„ 6. Hydro Electric Power Works, & Electric Power Supply	6	12,94,241	4,04,548	1,67,528
„ 7. Salt Works	8	43,648	2,208	...
„ 8. Fishing	9	1,60,664	28,120	11,724
„ 9. Timber (Cutting & Logging)	306	31,51,330	4,42,767	2,74,093
Total ...	359	53,28,360	10,46,178	5,35,643
Group 2 *(Textile Manufacture, etc.)*				
Class 1. Cotton Ginning Factories	210	51,36,912	11,50,392	7,67,768
„ 2. Cotton (Spinning, Weaving, etc.), Cloth & Yarn Mills	219	4,41,30,640	1,81,73,124	93,92,704
„ 3. Wool (Spinning, Weaving, Alpaca, Mohair, Carpets, etc.)	39	3,61,034	38,660	4,379
„ 4. Silk & Artificial Silk (Throwing, Spinning, Weaving, Saries)	216	28,72,616	4,76,845	1,94,784
„ 5. Jute Baling Presses	...	...	...	...
„ 6. Jute Manufacturing	3	9,860	367	177
„ 7. Hemp, Flax	13	63,542	2,441	...
„ 8. Bleaching, Dyeing, Printing & Finishing (Wherever done separately or for Textile generally)	145	8,54,240	62,925	22,757
„ 9. Miscellaneous (*e.g.* Elastic, Webbing, Co-coanut Fibre, Bristles, Horse-hair, feathers, Flock & Rag, Other vegetable fibres)	104	5,91,360	33,997	2,465
Total ...	949	5,40,20,204	1,99,38,751	1,03,85,034
Group 3 *(Manufacture of metals and metal Goods, etc.)*				
Class 1. Iron & Steel Works	280	22,59,651	2,82,964	86,771
„ 2. Railway Carriage and Wagon and Tram Car Building	1	19,005	623	...
„ 3. Motor Car, Lorry, Cycle & Aeroplanes ...	2	2,19,935	24,502	1,836
„ 4. Ship-building & Marine	...	...	...	...
„ 5. Other Machinery, Engineering & Tool Manufacture	357	83,33,469	11,07,107	4,15,564
„ 6. Large Iron & Steel Combinations (Covering several or all of the above) ...	101	10,42,115	1,33,975	58,820
„ 7. Copper, Brass, Lead, Zinc, Tin & Other metals	293	19.67,370	1,34,559	31,404
„ 8. Electric Goods	129	9,01,039	63,258	12,281
„ 9. Miscellaneous Metal Manufacture ...	180	13,46,710	1,35,395	52,982
Total ...	1,343	1,60,89,294	18,82,383	6,59,658

WEST PAKISTAN

STATEMENT No. 4—contd.

Classification	No. of assessees in each category	Income	Income-tax	Super-tax
		Rs.	Rs.	Rs.
roup 4 (*Food Manufacture—A*)				
Class 1. Sugar	9	9,39,040	2,79,949	1,10,864
,, 2. Tea	26	2,55,360	21,528	4,274
,, 3. Canning & Preserving (Fruit, Fish, Meat, etc.)	29	2,09,069	30,680	12,649
,, 4. Biscuit Factories	38	6,56,314	1,23,108	1,05,486
,, 5. Cigarette Industry	11	1,03,687	3,265	469
,, 6. Tobacco, Biri Manufacturing, etc. ...	421	29,37,968	2,08,172	11,320
,, 7. Other Food Industries	396	22,00,418	1,81,004	24,797
Total ...	930	73,01,856	8,47,706	2,69,859
roup 5 (*Food Manufacture—B*)				
Class 1. Rice Milling	209	19,50,944	1,89,326	51,047
,, 2. Grain Milling	181	18,28,058	1,92,692	66,479
,, 3. Breweries & Distilleries	1	4,000	117	...
,, 4. Mineral Waters	58	4,42,049	29,135	1,039
,, 5. Vegetable Product (Vanaspati, etc.) ...	20	87,645	3,793	4,013
,, 6. Ice Factories	100	9,38,312	1,35,670	54,363
,, 7. Oil Extraction	82	6,93,135	83,681	22,005
,, 8. Miscellaneous	296	13,50,205	69,189	4,108
Total ...	947	72,94,348	7,03,603	2,03,054
roup 6 (*Manufacture of Chemicals, etc.*)				
Class 1. Patent Medicines	237	14,45,135	99,344	18,155
,, 2. Fertilisers	4	23,205	1,047	...
,, 3. Matches	...	...	...	...
,, 4. Soap	97	6,69,514	55,560	10,690
,, 5. Chemicals (a) Candles, Drugs, Perfumery	106	6,76,118	52,209	14,303
,, 6. Chemicals (b) Fire-Works, Explosives, Seed crushing Oils (Other than Petroleum products)	88	5,01,494	25,129	15,756
,, 7. Miscellaneous	209	14,95,355	1,44,542	22,626
Total ...	741	48,10,821	3,77,831	81,530
oup 7 (*Manufacture of Leather, Paper, etc.*)				
Class 1. Tanneries	67	8,97,241	1,69,211	64,966
,, 2. Leather Goods including Boots & Shoes	409	41,96,633	7,18,928	2,42,336
,, 3. Rubber Goods	34	3,40,520	34,933	2,320
,, 4. Paper Making	1	2,182	11	9
,, 5. Printing	144	9,60,701	67,674	12,546
,, 6. Book-binding, Type-founding, Engraving, Dye-sinking and Miscellaneous Stationery (Ink, Sealing-Wax, Gum, etc.)				
,, 7. Newspapers & Other periodicals & Publishing Trades	184	12,69,233	1,20,356	14,126
,, 8. Miscellaneous Clothing (Hats, Umbrellas,	85	9,05,468	1,56,928	50,586
Artificial flowers, etc.)	1,030	75,87,849	7,33,700	2,75,056
Total ...	1,954	1,61,59,827	20,01,741	6,61,945

WEST PAKISTAN

STATEMENT No. 4—contd.

Classification	No. of assessees in each category	Income	Income-tax	Super-tax
Group 8 (*Building and Manufacture of Miscellaneous Goods*)		Rs.	Rs.	Rs.
Class 1. Building & Works Contracting	737	78,29,963	10,09,898	3,19,647
" 2. Cement & Cement Products	95	5,67,415	43,973	10,386
" 3. Manufacture of Building Accessories (Brick, Fireclay, etc.)	204	13,48,708	1,10,245	8,552
" 4. Pottery, China & Earthenware	53	3,81,918	28,502	412
" 5. Glass & Plastic Wares	186	13,84,106	1,27,878	34,734
" 6. Musical & Scientific Instruments, Sports Requisites	199	13,23,103	98,918	11,282
" 7. Ivory-Goods, Bone-Goods, Games, Toys and Fancy Articles	327	31,82,135	3,92,798	2,15,429
" 8. Photographic Supplies, film production ...	134	14,11,420	2,26,150	1,09,661
" 9. Miscellaneous manufacturing & Productive Industries not included under any other head	458	49,25,550	6,15,535	2,34,226
Total ...	2,393	2,23,54,318	26,53,897	9,44,329
Group 9 (*Distribution*)				
Class 1. Retail (*a*) Hotel, Refreshment houses and Retailers of Bears, Wines, Spirits, Liquors, Mineral Waters	430	30,26,398	2,87,160	53,767
" 2. Retail—(*b*) Retailers who render no personal service other than distribution (*e.g.* Grocer, Green Grocer, Butcher, News-agent, Draper, etc.)	7,182	3,89,39,798	23,08,276	1,84,530
" 3. Retail—(*c*) Retailers who render some service other than distribution or do some productive process (*e.g.* Carpenter, Black-Smith, Laundry, Baker, Tailor, etc.)	1,098	56,57,520	3,52,129	51,305
" 4. Piece-Goods Dealers	1,499	86,50,758	5,05,923	68,753
" 5. Whole-sale distributors in Petrol and Petroleum products	68	1,08,64,894	32,79,179	10,60,801
" 6. Other Wholesale dealers	630	1,60,92,411	33,03,186	18,52,628
Total ...	10,907	8,32,31,779	1,00,35,853	32,71,784
Group 10 (*Communications, Managing Agents, etc.*)				
Class 1. Railways	...	...	...	...
" 2. Road Transport	307	73,46,461	17,79,683	6,86,587
" 3. Sea Transport	2	11,520	869	...
" 4. Air Transport	1	174	54	...
" 5. Managing Agents	79	10,51,979	2,33,300	1,50,735
" 6. Commission Agents	1,372	82,31,280	7,62,939	2,13,522
Total ...	1,761	1,66,41,414	27,76,845	10,50,844
Group 11 (*Finance*)				
Class 1. Non-Pakistani Banks	1	7,761	458	...
" 2. Pakistani Banks	31	10,34,169	2,52,484	80,061
" 3. Non-Pakistani Insurance Companies ...	9	6,96,654	2,14,804	1,09,261
" 4. Pakistani Insurance Companies ...	2	40,132	12,205	4,868
" 5. Money-Lenders	6	32,379	7,714	...
" 6. Stock & Share Brokers and Jobbers ...	80	9,06,402	1,59,184	1,28,584
" 7. Finance Companies & Agents, Bill & Discount, Investment Trust Companies	67	9,81,094	1,81,244	43,998
" 8. All other Brokers and Agents	216	16,09,742	2,17,905	1,06,492
" 9. Hire of Machinery, Furniture, etc. ...	79	5,38,119	51,002	6,723
Total ...	491	58,46,452	10,97,000	4,79,987

STATEMENT No. 4—contd.

Classification	No. of assessees in each category	Income	Income-tax	Super-tax
		Rs.	Rs.	Rs.
Group 12 (*Primary Products*)				
Class 1. Cotton	57	4,16,117	37,960	4,532
„ 2. Cotton Seed	9	72,003	6,334	131
„ 3. Jute	...	...	...	...
„ 4. Wool	10	1,03,623	13,539	3,297
„ 5. Hides & Skins	119	8,48,388	69,524	14,862
„ 6. Grains	218	12,58,846	78,292	7,721
„ 7. Betelnuts	...	...	...	...
„ 8. Oilseeds	... 4	14,948	414	...
„ 9. Miscellaneous	23	1,44,382	4,271	3,145
Total ...	440	28,58,307	2,10,334	33,688
Group 13 (*Profession, etc.*)				
Class 1. Taw	549	37,05,965	2,92,087	46,538
„ 2. Medicine (including Dentistry)	813	33,35,288	2,08,621	7,778
„ 3. Literature & Art	54	1,74,375	20,215	3,138
„ 4. Music & Drama	29	1,58,881	10,780	...
„ 5. Accounts and Actuaries	21	1,25,935	9,107	2,211
„ 6. Engineering, Land Surveying and Architecture	33	2,57,585	30,747	7,568
„ 7. Cinemas, Theatres & Other Public amusement (Sports, etc.)	146	18,42,388	2,71,423	1,63,196
„ 8. Teaching	52	2,22,617	18,136	1,915
„ 9. All other businesses & Professions (not included under any other head) ...	879	60,81,628	4,94,055	2,02,629
Total ...	2,576	1,59,04,662	13,55,171	4,34,973
Grand Total ...	25,791	25,78,41,642	4,49,27,293	1,90,12,328

Classification of Income-tax Demand for the year ending 31st March, 1956 according to the grades of total Income and class of assessee.

Grades of Income	Individual										
	Salaries			Salaries and other sources					All other sources		
				Salaries			Other sources				
	No. of assessees	Total income assessed	Income-tax including tax deducted at source	No. of assessees	Total income assessed	Income-tax including tax deducted at source	Total income assessed	Income-tax including tax deducted at source	No. of assessees	Total income assessed	Income-tax including tax deducted at source
		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
0 — 1,999	14	9,621	2,725	...	...	...	...	...	315	1,25,050	25,167
2,000 — 2,499	2	3,765	1,176	...	...	...	...	...	5	2,44,910	43,282
2,500 — 2,999	2	4,036	1,262	...	...	...	...	...	6	21,102	2,049
3,000 — 3,499	322	5,43,369	9,436	38	82,293	2,009	13,188	328	202	5,83,533	14,232
3,500 — 4,999	2,456	88,62,866	2,03,855	446	11,31,795	30,029	3,74,532	10,553	5,028	1,79,77,691	4,54,286
5,000 — 7,499	3,497	1,83,58,140	5,71,631	649	22,41,687	82,745	8,36,104	30,577	6,436	2,87,91,427	9,73,552
7,500 — 9,999	1,800	1,24,20,494	5,90,172	359	16,06,471	81,154	7,44,877	39,241	2,523	1,75,62,505	8,99,270
10,000 — 12,499	858	81,96,321	4,58,568	222	11,13,768	72,205	7,31,185	45,610	1,759	1,55,32,512	9,56,857
12,500 — 14,999	260	28,29,041	2,60,084	137	8,19,325	61,077	5,73,761	53,176	817	88,84,752	6,71,914
15,000 — 19,999	350	47,16,153	4,39,321	143	11,63,681	1,16,110	7,15,111	76,121	1,016	1,39,94,698	13,90,770
20,000 — 24,999	86	14,63,020	1,92,977	59	4,35,585	65,632	4,98,053	69,406	450	80,44,208	10,98,488
25,000 — 29,999	60	12,46,357	2,12,932	49	7,94,595	1,36,724	3,18,331	52,501	384	84,43,873	13,65,779
30,000 — 39,999	46	12,97,247	2,55,163	45	6,96,596	1,51,277	4,84,559	92,565	220	63,29,957	12,12,235
40,000 — 49,999	12	3,83,773	88,477	28	4,87,231	1,13,997	5,42,000	1,25,489	123	47,55,488	10,08,220
50,000 — 74,999	9	4,62,334	1,09,812	13	3,25,503	88,206	3,50,454	77,086	94	53,48,297	12,29,414
75,000 — 99,999	1	87,461	24,581	10	2,59,815	67,653	5,06,218	1,24,510	35	26,30,675	7,04,073
1,00,000 — 1,99,999	...	...	...	20	4,51,615	1,28,058	20,98,827	5,06,911	35	37,45,210	7,94,037
2,00,000 and Over	...	...	...	10	3,73,400	1,12,730	27,43,658	8,11,166	8	18,59,470	4,50,801
Total ...	9,775	6,08,83,998	34,22,172	2,228	1,19,83,360	13,09,606	1,15,30,858	21,15,240	19,456	14,48,75,358	1,32,94, 426
Unclassified demand ...	41	...	17,391	286	...	2,13,999	...	...	582	...	10,04,726
Unclassified refund ...	49	...	11,003	123	...	1,93,152	...	...	194	...	11,65,583

ANNEXURE FOR REFUNDEES

	No. of refundees	Total income for refund	Income-tax refunded	No. of refundees	Total income for refund	Income-tax refunded	Total income for refund	Income-tax refunded	No. of refundees	Total income for refund	Income-tax refunded
	252	6,11,314	23,587	208	1,27,095	10,811	...	...	704	5,07,679	1,09,689

Grades of Income	Hindus Undivided Families — All Sources			Unregistered Firms and other Association of Persons — All Sources			Companies and other concerns assessable at Company Rate — All Sources			Total		
	No. of assessees	Total income assessed	Income-tax including tax deducted at source	No. of assessees	Total income assessed	Income tax including tax deducted at source	No. of assessees	Total income assessed	Income-tax including tax deducted at source	No. of assessees	Total income assessed	Income-tax including tax deducted at source
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
0 — 1,999	...	...	...	11	13,571	4,241	12	12,516	3,926	352	1,60,758	36,059
2,000 — 2,499	...	...	...	2	4,600	1,438	3	7,045	2,194	12	2,60,320	48,090
2,500 — 2,999	...	...	...	2	4,913	776	2	5,625	1,758	12	35,676	5,845
3,000 — 3,499	3	8,498	188	33	91,356	2,589	3	9,702	3,033	601	13,31,939	31,815
3,500 — 4,999	68	2,70,500	7,294	1,386	49,11,763	1,22,178	5	20,561	5,369	9,389	3,35,49,708	8,33,564
5,000 — 7,499	81	4,13,394	15,524	2,029	97,19,310	3,33,042	13	75,543	20,389	12,705	6,04,35,605	20,27,460
7,500 — 9,999	23	1,63,008	8,553	743	49,98,940	2,55,317	4	34,180	10,682	5,452	3,75,30,475	18,84,389
10,000 — 12,499	34	3,57,324	27,108	572	49,54,711	3,09,916	9	85,131	26,604	3,454	3,09,70,952	18,96,868
12,500 — 14,999	13	1,52,120	12,922	198	21,54,484	1,69,425	6	81,454	25,455	1,431	1,54,94,937	12,54,053
15,000 — 19,999	10	1,47,572	17,336	270	36,22,355	3,82,793	9	1,60,196	47,918	1,798	2,45,19,766	24,70,369
20,000 — 24,999	1	20,099	3,531	89	15,87,574	2,21,949	3	78,008	24,377	688	1,21,26,547	16,76,360
25,000 — 29,999	...	...	...	148	33,84,528	5,23,388	15	3,76,401	1,11,139	656	1,45,64,085	24,02,463
30,000 — 39,999	...	...	...	63	18,72,455	3,80,102	24	7,43,662	2,23,146	398	1,14,24,476	23,14,488
40,000 — 49,999	...	...	...	31	13,00,588	2,75,626	21	8,27,088	2,58,464	215	82,96,168	18,70,273
50,000 — 74,999	...	...	...	39	22,24,757	5,84,242	29	18,15,214	5,67,186	184	1,05,26,559	26,55,946
75,000 — 99,999	4	3,16,400	85,032	11	9,00,627	2,32,882	11	8,46,151	2,39,423	72	55,47,347	14,78,154
1,00,000 — 1,99,999	..	...	...	26	32,22,047	7,89,216	38	1,34,47,823	40,49,813	119	2,29,65,522	62,68,035
2,00,000 and over	...	...	...	6	11,66,442	3,52,897	36	5,82,62,080	2,14,72,823	60	6,44,05,050	2,32,00,417
Total ...	237	18,48,915	1,77,488	5,659	4,61,35,021	49,42,017	243	7,68,88,380	2,70,93,699	37,598	35,41,45,890	5,23,54,648
Unclassified demand ...	2	...	22	68	...	2,29,920	34	...	89,63,117	1,013	...	1,04,29,175
Provisional demand under section 23 B	...	...	...	...	...	...	...	...	...	...	...	74,61,280
Unclassified refund ...	1	..	43,765	38	...	5,42,782	14	...	27,64,363	419	...	47,20,648

ANNEXURE FOR REFUNDEES

	No. of refundees	Total income for refund	Income-tax refunded	No. of refundees	Total income for refund	Income-tax refunded	No. of refundees	Total income for refund	Income-tax refunded	No. of refundees	Total income for refund	Income-tax refunded
	...	...	...	63	1,26,895	54,773	1	20	6	1,228	13,73,003	1,98,866

Classification of Super-tax Demand for the year ending 31st March, 1956, according to the grades of total Income and class of assessee.

Grades of Income	Individual										
	Salaries			Salaries and other sources					All other sources		
				Salaries			Other sources				
	No. of assessees	Total income assessed	Super-tax including tax deducted at source	No. of assessees	Total income assessed	Super-tax including tax deducted at source	Total income assessed	Super-tax including tax deducted at source	No. of assessees	Total income assessed	Super-tax including tax deducted at source
		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
0 — 25,000	...	...	...	1	20,844	46	40	2	12	92,484	4,140
25,001 — 30,000	57	15,16,809	17,025	49	10,21,087	12,767	5,69,633	3,436	385	1,03,59,169	1,04,772
30,001 — 35,000	21	6,70,739	25,865	32	6,65,476	21,524	3,22,023	9,967	141	43,97,199	1,48,938
35,001 — 45,000	34	13,08,764	73,568	27	6,42,300	38,028	4,72,800	26,690	156	60,46,594	3,49,631
45,001 — 55,000	8	4,05,863	37,591	20	4,99,575	40,971	4,41,020	29,578	84	40,38,039	2,93,098
55,001 — 65,000	3	2,40,485	24,436	4	94,867	10,875	1,51,261	18,486	46	27,47,568	2,53,154
65,001 — 75,000	1	69,623	9,203	3	1,46,898	18,609	65,383	8,509	33	22,39,248	2,57,014
75,001 — 90,000	...	...	...	6	2,41,138	40,950	2,35,852	28,896	29	23,68,139	2,79,494
90,001 — 1,05,000	1	91,461	20,046	5	90,822	16,005	3,68,994	65,769	18	15,91,374	2,61,721
1,05,001 — 1,20,000	...	...	...	4	80,655	15,982	3,09,463	56,777	11	11,39,646	1,99,345
1,20,001 — 1,50,000	...	...	...	10	2,62,293	59,460	10,20,493	1,71,790	18	22,07,697	2,80,532
1,50,001 — 2,00,000	...	...	...	6	1,62,455	28,106	7,21,583	1,73,564	6	6,75,439	1,20,871
2,00,001 — 2,50,000	...	...	...	3	2,39,843	72,033	4,36,041	1,29,931	7	13,63,211	3,51,617
2,50,001 — 3,00,000	...	...	...	4	41,608	14,951	10,06,244	3,13,613	2	5,82,492	1,93,818
3,00,001 — 3,50,000	...	...	...	...	...	...	...	...	...	...	...
3,50,001 — 4,00,000	...	...	...	2	28,441	10,573	7,35,288	2,68,734	...	...	...
4,00,001 — 4,50,000	...	...	...	...	...	...	...	...	...	...	...
4,50,001 — 5,00,000	...	...	...	...	...	...	...	...	...	...	...
5,00,001 — 5,50,000	...	...	...	...	...	...	...	...	...	...	...
5,50,001 — and over	...	...	...	1	1,07,352	44,082	5,74,185	2,35,779	1	8,60,918	45,232
Total ...	125	43,03,744	2,07,734	177	43,45,654	4,44,962	74,30,303	15,41,521	949	4,07,09,217	31,43,377
Unclassified demand ...	5	...	7,092	57	...	1,27,774	...	...	152	...	7,19,200
Unclassified refund ...	...	...	...	3	...	24,780	...	...	29	...	3,95,413

ANNEXURE FOR REFUNDEES

	No. of refundees	Total income for refund	Super-tax refunded	No. of refundees	Total income for refund	Super-tax refunded	Total income for refund	Super-tax refunded	No. of refundees	Total income for refund	Super-tax refunded
	...	...	...	...	...	...	...	...	...	...	...

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Grades of Income	HINDU UNDIVIDED FAMILIES — All Sources			UNREGISTERED FIRMS AND OTHER ASSOCIATION OF PERSONS — All Sources			COMPANIES AND OTHER CONCERNS ASSESSABLE AT COMPANY RATE — All Sources			TOTAL		
	No. of assessees	Total income assessed	Super-tax including tax deducted at source	No. of assessees	Total income assessed	Super-tax including tax deducted at source	No. of assessees	Total income assessed	Super-tax including tax deducted at source	No. of assessees	Total income assessed	Super-tax including tax deducted at source
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
0 — 25,000	...	...	...	15	3,61,159	29,702	65	5,55,254	77,046	93	10,29,781	1,10,936
25,001 — 30,000	...	...	...	324	87,96,725	67,046	18	4,90,489	49,174	833	2,27,53,912	2,54,220
30,001 — 35,000	...	...	...	127	43,38,346	99,666	10	3,26,792	46,705	331	1,07,20,575	3,52,665
35,001 — 45,000	...	...	...	141	56,97,057	1,96,885	31	12,44,853	1,63,475	389	1,54,12,368	8,48,277
45,001 — 55,000	...	...	...	76	37,83,508	1,56,013	10	4,52,133	82,903	198	96,20,138	6,40,154
55,001 — 65,000	...	...	...	32	18,55,491	1,11,232	7	4,11,028	62,065	92	55,00,700	4,80,248
65,001 — 75,000	...	...	...	50	34,81,377	2,34,447	16	11,05,005	1,51,721	103	71,07,534	6,79,503
75,001 — 90,000	4	3,16,400	47,500	35	27,86,960	1,78,071	10	7,53,487	96,539	84	67,01,976	6,71,450
90,001 — 1,05,000	...	...	...	30	29,36,798	2,27,793	4	4,50,514	55,648	58	55,29,963	76,46,982
1,05,001 — 1,20,000	...	...	...	17	19,16,612	2,06,118	7	6,85,073	80,508	39	41,31,449	5,58,730
1,20,001 — 1,50,000	...	...	...	15	17,83,361	1,63,459	17	21,31,778	2,50,845	60	74,05,622	9,26,086
1,50,001 — 2,00,000	...	...	...	11	17,71,792	1,67,705	12	18,25,938	2,25,124	35	51,57,207	7,15,370
2,00,001 — 2,50,000	...	...	...	2	2,50,803	12,545	3	6,54,625	1,07,684	15	29,44,523	6,73,810
2,50,001 — 3,00,000	...	...	...	5	14,03,297	1,34,400	10	27,26,310	6,49,142	21	57,59,951	13,05,924
3,00,001 — 3,50,000	...	...	...	2	6,15,977	52,737	3	6,43,787	83,477	5	12,59,764	1,36,214
3,50,001 — 4,00,000	...	...	...	...	...	...	1	3,53,499	98,884	3	11,17,228	3,78,191
4,00,001 — 4,50,000	...	...	...	...	...	...	1	4.43,329	55,416	1	4,43,329	55,416
4,50,001 — 5,00,000	...	...	...	...	...	...	1	4,81,213	60,152	1	4,81,213	60,152
5,00,001 — 5,50,000	...	...	...	...	...	...	2	10,16,577	44,903	2	10,16,577	44,903
5,50,001 — and over	...	...	...	3	39,235	18,373	15	6,03,57,951	1,10,40,600	20	6,19,39,641	1,13,84,066
Total ...	4	3,16,400	47,500	885	4,18,18,498	20,56,192	243	7,71,09,635	1,34,82,011	2,383	17,60,33,451	2,09,23,297
Unclassified demand ...	...	...	...	38	...	1,76,209	33	...	49,47,251	285	...	59,77,526
Provisional demand under section 23 B ...	...	...	...	...	...	...	...	...	...	...	...	39,23,906
Unclassified refund ...	1	...	8,140	16	...	2,99,266	13	...	18,51,344	62	...	25,78,943

ANNEXURE FOR REFUNDEES

	No. of refundees	Total income for refund	Super-tax refunded	No. of refundees	Total income for refund	Super-tax refunded	No. of refundees	Total income for refund	Super-tax refunded	No. of refundees	Total income for refund	Super-tax refunded

PROVINCIAL INCOME-TAX AND SUPER-TAX STATEMENTS

KARACHI

1955-56

PROVINCIAL—STATEMENT No. 3

Analysis of the Net Demand of Income-tax and Super-tax for the year ended 31st March, 1956, according to the class of Income assessed for the Province of Karachi.

N.B.—This statement excludes the demand in respect of earlier years assessed under section 34 during the year 1955-56.

Classification	Number of assessees in each category	Income	Income-tax	Super-tax
A—DEMAND		Rs.	Rs.	Rs.
(*a*) *Salaries* —				
(*i*) Central Government	2,239	1,47,88,230	14,98,612	1,37,635
(*ii*) Provincial Government	1,503	1,21,89,772	14,69,251	63,024
(*b*) Others	4,544	3,69,52,481	50,52,865	7,85,576
Interest on Securities				
(*a*) Government of Pakistan and Provincial Government—				
(*i*) Tax free	5	8,907	1,949	562
(*ii*) Taxed	77	69,25,464	19,35,299	6,58,607
(*d*) Local authorities and companies taxed	2	3,71,720	1,15,915	69,535
Property	1,402	63,91,907	9,04,210	2,36,354
Business and Profession or vocation	9,240	22,35,39,038	4,95,11,426	2,47,65,834
Share of profits from unregistered firm (Taxed)... ...	75	6,03,401	1,08,149	43,913
Share of profits from Association of persons (Taxed) ...	30	37,034	5,160	780
Partnership profits from registered firm charged to tax in the hands of the firms under second proviso to section 23 (5) (*a*)	4	30,962	7,700	6,796
Other Sources				
(*a*) Dividends	704	1,36,19,385	36,31,145	26,50,279
(*b*) Interest or other sums received under deduction of tax...	1	1,024	294	
(*c*) Others	379	27,39,160	6,82,923	5,95,881
Income accruing or arising abroad				
(*a*) Assessed on remittance basis	39	13,51,401	2,95,873	2,80,836
(*b*) Assessed on arising basis—				
(*i*) Business, Profession or vocation	36	13,14,821	3,36,219	1,76,625
(*ii*) Others	84	13,09,781	3,19,544	92,481
Unclassified demand made on account of revisions, rectifications, etc.	606	...	30,97,945	29,17,593
Provisional demand under section 23-B	...	...	89,14,683	73,36,440
Total ...	20,970	32,21,74,488	7,78,89,162	4,08,18,751
Penalties and Compositions				
(*a*) Penalties :—				
(*i*) Section 25(2)	...	...	...	...
(*ii*) Section 28	38	...	5,24,237	...
(*iii*) Section 44-E	...	...	...	...
(*iv*) Section 44-F	...	...	...	...
(*v*) Section 46 (1)	78	...	40,850	...
(*b*) Compositions under section 53(2)	...	...	...	...
Total Penalties and Compositions ...	116	...	5,65,087	...
Total Demand ...	21,086	32,21,74,488	7,84,54,249	4,08,18,751

PROVINCIAL STATEMENT No. 3—(contd.)

Classification	No. of assessees in each category	Income	Income-tax	Super-tax
		Rs.	Rs.	Rs.
B.—REDUCTION IN DEMAND				
Refunds or Rebates				
(*a*) Section 7(1) or on account of provident fund to which provident Fund Act, 1925 applies	84	69,629	6,859	...
(*b*) On account of recognised Provident Fund and superannuation fund	238	74,76,417	9,97,994	6
(*c*) Section (15) (1) On account of insurance premia ...	1,016	16,43,698	2,79,103	14,757
(*d*) Share from A.P. taxed or from U.R.F. already taxed or from R.F. taxed under second proviso to section 23 (5) (*a*)	106	5,54,058	85,738	10,298
(*e*) Interest from tax free securities of C. Government or of a P. Government dividends paid out of tax free income or any other income exempt from Income-tax	13	25,964	6,573	368
(*f*) Loss set off under section 24 (1)	13	2,62,293	81,981	35,363
(*g*) Loss set off under section 24 (2)	45	37,28,916	11,60,100	4,85,545
(*h*) Income accruing or arising within a Pakistan State. ...	65	7,81,517	2,26,784	42,188
(*i*) Profits of co-operative societies or dividends or other payments received out of such profits	7	3,712	381	...
(*j*) Income exempted from tax under section 15-A ...	...	...	...	...
(*k*) Income exempted from tax under section 15-AA ...	9	4,03,716	1,25,153	69,796
(*l*) Income exempted from tax under section 15-B ...	40	45,01,419	13,87,373	8,77,334
(*m*) Income exempted from tax under section 15-C ...	54	5,33,602	1,42,373	96,784
(*n*) Income exempted from tax under section 15-D ...	38	1,24,979	33,800	1,148
(*o*) Income exempted from tax under section 15-E ...	...	...	...	...
(*p*) Donations to Quaid-i-Azam Relief Fund	4	29,623	7,540	143
Total Rebates ...	1,732	2,01,39,543	45,41,752	16,33,730
(*q*) Section 49	3	...	5,06,524	2,00,018
(*r*) Pakistan States tax relief	1	...	1,135	...
(*s*) India-Article VI (*b*) of the Agreement	5	...	9,754	6,216
(*t*) U. K.	5	...	9,344	...
(*u*) Other dominion tax relief (give names)	1	...	...	17,500
(*v*) Tax paid in— India and Pakistan	...	...	...	...
(*w*) Unclassified refunds or reductions in demand on account of revisions, rectifications, etc., and other refunds	217	...	64,75,079	1,23,23,281
Amount of tax assessed u/s 23-B	...	...	...	...
Total Refunds ...	232	...	70,01,836	1,25,47,015
Tax deducted or paid at source				
(*a*) Salaries :—				
(*i*) Central Government	552	1,43,99,099	11,79,531	1,31,300
(*ii*) Provincial Government	169	1,22,36,602	11,57,981	58,193
(*iii*) Others	1,323	3,19,93,500	36,43,495	4,71,778
(*b*) Interest on securities :—				
(*i*) Govt. of Pakistan and Provincial Government	59	68,05,895	21,40,561	...
(*ii*) Local authorities and Companies	4	3,74,835	1,19,862	...
(*c*) Business, Profession, etc....	50	53,32,658	3,40,180	1,06,946
(*d*) Dividends	554	1,35,50,408	60,64,538	24,07,690
(*e*) Interest of other sums received under deduction of tax	34	15,92,817	1,48,899	...
Total tax deducted at source...	2,745	8,62,85,814	1,47,95,047	31,75,907
Exempted Income				
(*a*) Interest on securities	27	16,22,310	5,06,564	...
(*b*) Dividends	460	31,91,508	3,77,052	...
(*c*) Others	271	6,13,792	3,27,252	...
Total Exemption ...	758	54,27,610	12,10,868	...
Other Items				
Interest allowed u/s 66 (7)	...	...	...	...
Total Reduction ...	5,467	11,18,52,967	2,75,49,503	1,73,56,652
Net Demand ...	...	...	5,09,04,746	2,34,62,099

PROVINCIAL STATEMENT No. 3-A.

Analysis of the Net Demand of Income-tax and Super-tax for the year ended 31st March, 1956, according to the class of Income assessed under section 34 of the Income-tax Act, 1922, for the Province of Karachi.

Classification	No. of assessees in each category	Income	Income-tax	Super-tax
		Rs.	Rs.	Rs.
A.—DEMAND				
(a) Salaries :—				
(i) Central Government	...	...	...	...
(ii) Provincial Government	...	...	...	...
(b) Others	...	...	...	...
Interest on Securities				
(a) Govt. of Pakistan and Provincial Government—				
(i) Tax free	...	...	...	...
(ii) Taxed	...	...	...	...
(b) Local authorities and companies taxed	...	...	...	...
Property	5	10,954	1,109	45
Business and Profession or vocation	12	1,33,909	16,223	6,717
Share of profits from unregistered firm (Taxed)... ...	...	...	...	...
Share of profits from Association of persons (Taxed) ...	...	...	...	...
Partnership profits from registered firm charged to tax in the hands of the firms under second proviso to section 23 (5) (a)	...	...	...	...
Other Sources				
(a) Dividends	2	69,385	15,361	3,053
(b) Interest or other sums received under deduction of tax	...	...	...	...
(c) Others	...	...	...	...
Income accruing or arising abroad				
(a) Assessed on remittance basis	...	...	...	...
(b) Assessed on arising basis :—				
(i) Business, Profession or vocation	...	...	...	...
(ii) Others	1	56,183	12,528	9,605
Unclassified demand made on account of revisions, rectifications, etc.	33	...	8,59,813	9,59,511
Total ...	53	2,70,431	9,05,034	9,78,931
Penalties and Compositions				
(a) Penalties :—				
(i) Section 25 (2)	...	...	...	...
(ii) Section 28	...	...	...	...
(iii) Section 44-E	...	...	...	...
(iv) Section 44-F	...	...	...	...
(v) Section 46 (1)	...	...	...	...
(b) Compositions under section 53 (2)	...	...	...	...
Total Penalties and Compositions ...	...	...	...	...
Total Demand ...	53	2,70,431	9,05,034	9,78,931

KARACHI

PROVINCIAL STATEMENT No. 3-A—(contd.)

Classification	No. of assessees in each category	Income	Income-tax	Super-tax
		Rs.	Rs.	Rs.
B.—REDUCTION IN DEMAND				
Refunds or Rebates				
(*a*) Section 7 (1) or on account of provident fund to which Provident Fund Act, 1925, applies	...	...	...	...
(*b*) On account of recognised Provident Fund and superannuation fund	1	1,628	220	...
(*c*) Section (15) (1) on account of insurance premia ...	...	...	...	...
(*d*) Share from A.P. taxed or from U.R.F. already taxed or from R.F. taxed under second proviso to section 23 (5) (*a*)	...	...	...	...
(*e*) Interest from tax free securities of Central Government or of a P. Government dividends paid out of tax free income or any other income exempt from Income-tax	...	...	...	...
(*f*) Loss set off under section 24 (1)	...	...	...	...
(*g*) Loss set off under section 24 (2)	2	21,904	4,944	1,087
(*h*) Income accruing or arising within a Pakistan State ...	...	...	...	...
(*i*) Profits of co-operative societies or dividends or other payments received out of such profits	...	...	...	...
(*j*) Income exempted from tax under section 15-A ...	...	...	...	...
(*k*) Income exempted from tax under section 15-AA ...	...	...	...	...
(*l*) Income exempted from tax under section 15-B ...	...	...	...	...
(*m*) Income exempted from tax under section 15-C ...	...	...	...	...
(*n*) Income exempted from tax under section 15-D ...	...	...	...	...
(*o*) Income exempted from tax under section 15-E ...	...	...	...	...
(*p*) Donations to Quaid-i-Azam Relief Fund	...	...	...	...
Total Rebates ...	3	23,532	5,164	1,087
(*q*) Section 49	...	...	...	...
(*r*) Pakistan States tax relief	...	...	...	...
(*s*) India—Article VI (*b*) of the Agreement	...	...	...	...
(*t*) U. K.	...	...	...	...
(*u*) Other dominion tax relief (give names)	...	...	...	...
(*v*) Tax paid in :— India and Pakistan	...	...	...	...
(*w*) Unclassified refunds or reductions in demand on account of revisions, rectifications, etc., and other refunds	3	...	2,30,499	2,00,699
Total Refunds ...	3	...	2,30,499	2,00,699
Tax deducted or paid at source				
(*a*) Salaries :—				
(*i*) Central Government	...	...	...	...
(*ii*) Provincial Government	...	...	...	...
(*iii*) Others	...	...	...	...
(*b*) Interest on securities—				
(*i*) Government of Pakistan and Provincial Government	...	...	...	...
(*ii*) Local authorities and Companies	...	...	...	...
(*c*) Business, Profession, etc.	...	...	...	...
(*d*) Dividends	...	...	...	...
(*e*) Interest or other sums received under deduction of tax	3	87,619	15,919	...
Total tax deducted at source ...	3	87,619	15,919	...
Exempted Income				
(*a*) Interest on securities	...	...	...	...
(*b*) Dividends	...	...	...	...
(*c*) Others	1	727	227	...
Total Exemption ...	1	727	227	...
Other Items				
Interest allowed u/s 66 (7)	...	...	...	...
Total Reduction ...	10	1,11,878	2,51,809	2,01,786
Net Demand ...	...	...	6,53,225	7,77,145

KARACHI

STATEMENT No. 4

Trade Classification of Business and Professional Incomes assessed to Income-tax and Super-tax in the year ended 31st March, 1956.

N.B.—This classification excludes assessments made during the year 1955-56 under section 34 in respect of earlier years.

Classification	Year ending 31st March, 1956			
	No. of assessees in each category	Income	Income-tax	Super-tax
		Rs.	Rs.	Rs.
Group 1 (Mines, Quarries, etc.)				
Class 1. Coal Mines and Gas Works	1	16,443	5,138	2,055
„ 2. Other Mines	...	...	...	...
„ 3. Quarries	...	...	...	...
„ 4. Water Works	2	39,144	8,022	1,484
„ 5. Petroleum Wells	2	10,10,439	3,14,221	1,88,397
„ 6. Hydro Electric Power Works and Electric Power Supply	...	...	...	...
„ 7. Salt Works	10	94,838	23,175	17,534
„ 8. Fishing	...	...	...	...
„ 9. Timber (Cutting and Logging)	38	3,00,249	30,192	8,011
Total ...	53	14,61,113	3,80,748	2,17,481
Group 2 (Textile Manufacture, etc.)				
Class 1. Cotton Ginning Factories	33	1,05,91,139	30,96,515	11,78,667
„ 2. Cotton (Spinning, Weaving, etc.) Cloth and Yarn Mills	62	1,52,87,392	43,26,221	17,65,622
„ 3. Wool (Spinning, Weaving, Alpaca, Mohair, Carpets, etc.)	2	11,279	603	...
„ 4. Silk and Artificial Silk (Throwing, Spinning, Weaving, Saries)	11	9,24,959	2,11,670	1,52.846
„ 5. Jute Baling Presses	...	...	...	...
„ 6. Jute Manufacturing	2	15,315	727	...
„ 7. Hemp, Flax	...	...	...	...
„ 8. Bleaching, Dyeing, Printing and Finishing (wherever done separately or for Textile generally)	24	1,93,066	17,079	12,712
„ 9. Miscellaneous (*e.g.*, Elastic Webbing, Cocoanut Fibre, Bristles, Horse-hair, feathers, Flock and Rag, Other vegetable fibres) ...	69	10,48,383	1,56,421	1,34,995
Total ...	203	2,80,71,533	78,09,236	32,44,842
Group 3 (Manufacture of metals and metal Goods).				
Class 1. Iron and Steel Works	39	5,64,094	1,14,705	41,669
„ 2. Railway Carriage and Wagon and Tram Car Building	...	...	...	...
„ 3. Motor Car, Lorry, Cycle and Aeroplanes ...	12	1,09,657	20,094	10,581
„ 4. Ship-building and Marine	...	...	...	...
„ 5. Other Machinery, Engineering and Tool Manufacture	232	36,06,063	7,57,898	3,19,058
„ 6. Large Iron and Steel Combinations (covering several or all of the above)	27	3,50,694	72,426	51,130
„ 7. Copper, Brass, Lead, Zinc, Tin and Other metals	19	1,67,426	12,825	...
„ 8. Electric Goods	52	12,70,363	3,12,811	1,21,585
„ 9. Miscellaneous Metal Manufacture	102	20,77,178	4,74,598	1,66,851
Total ...	483	81,45,475	17,65,357	7,10,874

PROVINCIAL STATEMENT No. 4—(contd.)

Classification	Year ending 31st March, 1956			
	No. of assessees in each category	Income	Income-tax	Super-tax
		Rs.	Rs.	Rs.
Group 4 (Food Manufacture-A)				
Class 1. Sugar	1	10,177	514	...
,, 2. Tea	12	17,77,654	4,98,569	2,13,321
,, 3. Canning and Preserving (Fruit, Fish, Meat etc.)	13	70,177	6,255	850
,, 4. Biscuit Factories	2	7,338	383	1,926
,, 5. Cigarette Industry	3	3,29,672	1,25,408	68,281
,, 6. Tobacco, Biri Manufacturing, etc.	23	2,12,56,596	65,79,424	26,62,790
,, 7. Other Food Industries	152	11,27,308	1,20,006	27,299
Total ...	206	2,45,78,922	73,30,559	29,74,467
Group 5 (Food Manufacture-B)				
Class 1. Rice Milling	9	1,21,211	11,915	...
,, 2. Grain Milling	21	6,07,370	1,47,891	59,125
,, 3. Breweries and Distilleries	...	...	...	...
,, 4. Mineral Waters	12	1,01,613	13,699	2,452
,, 5. Vegetable Products (Vanaspati, etc.)... ...	8	1,21,129	25,433	12,416
,, 6. Ice Factories	6	1,04,891	26,293	23,635
,, 7. Oil Extraction	56	7,51,943	90,050	14,732
,, 8. Miscellaneous	176	15,45,894	2,40,088	1,67,099
Total ...	288	33,54,051	5,55,369	2,79,459
Group 6 (Manufacture of Chemicals, etc.)				
Class 1. Patent Medicines	66	14,30,147	3,33,226	1,44,123
,, 2. Fertilisers	1	192	6	...
,, 3. Matches	...	...	...	...
,, 4. Soaps	9	2,58,899	61,988	30,029
,, 5. Chemicals (*a*) Candles, Drugs, Perfumery ...	44	23,86,533	6,69,462	2,67,781
,, 6. Chemicals (*b*) Fire-Works, Explosives, Seed crushing Oils (other than Petroleum products)	17	2,48,912	45,644	14,687
,, 7. Miscellaneous	168	30,26,317	6,57,173	2,31,216
Total ...	305	73,51,000	17,67,499	6,87,836
Group 7 (Manufacture of Leather, Paper, etc.)				
Class 1. Tanneries	19	10,75,266	3,06,033	1,17,718
,, 2. Leather Goods including Boots and Shoes ...	53	3,43,565	19,999	31
,, 3. Rubber Goods	10	12,99,896	3,74,623	1,48,583
,, 4. Paper Making	...	...	...	...
,, 5. Printing	71	7,14,944	99,239	31,309
,, 6. Book-binding, Type-founding, Engraving, Dye-sinking and Miscellaneous Stationery (Ink, Sealing-Wax, Gum, etc.)	56	6,34,331	1,03,421	40,592
,, 7. Newspapers and other periodicals and Publishing Trades	17	2,05,057	37,900	15,729
,, 8. Miscellaneous Clothing (Hats, Umbrellas, Artificial flowers, etc.)	526	60,61,688	10,02,258	6,42,535
Total ...	752	1,03,34,747	19,43,473	9,96,497

PROVINCIAL STATEMENT No. 4—contd.

Classification	No. of assessees in each category	Income	Income-tax	Super-tax
	Year ending 31st March, 1956			
		Rs.	Rs.	Rs.
Group 8 (*Building and Manufacture of Miscellaneous Goods*)				
Class 1. Building and Works Contracting	69	20,95,874	5,09,357	2,21,758
,, 2. Cement and Cement Products	18	44,43,547	13,50,092	8,20,644
,, 3. Manufacture of Building, Accessories (Brick Fire-clay, etc.)	11	5,75,263	1,58,676	93,102
,, 4. Pottery, China and Earthenware	6	71,210	9,833	2,006
,, 5. Glass and Plastic Wares	69	7,85,516	1,13,353	34,933
,, 6. Musical and Scientific Instruments, Sports Requisites	15	1,57,621	22,696	31,288
,, 7. Ivory-Goods, Bone-Goods, Games, Toys and Fancy Articles	209	26,11,500	3,83,727	1,35,482
,, 8. Photographic Supplies, film production ...	25	3,79,274	65,841	18,431
,, 9. Miscellaneous manufacturing and Productive Industries not included under any other head	312	44,55,639	8,28,097	4,63,884
Total ...	734	1,55,75,444	34,41,672	18,21,528
Group 9 (*Distribution*)				
Class 1. Retail : (*a*) Hotel, Refreshment houses and Retailers of Beers, Wines, Spirits, Liquors, and Mineral Waters	316	24,96,607	2,51,654	56,867
,, 2. Retail : (*b*) Retailers who render no personal service other than distribution (*e.g.*, Grocer, Green Grocer, Butcher, Newsagent, Draper, etc.)	2,432	2,68,31,388	13,83,948	1,70,131
,, 3. Retail : (*c*) Retailers who render some service other than distribution or do some productive process (*e.g.* Carpenter, Black-Smith, Laundry, Baker, Tailor, etc.)	494	29,89,957	2,28,113	31,306
,, 4. Piece-Goods Dealers	300	33,23,212	4,07,187	1,59,605
,, 5. Wholesale distributors in Petrol and Petroleum products	8	93,71,899	29,21,942	17,50,635
,, 6. Other Wholesale dealers	935	3,77,99,444	91,47,008	56,08,814
Total ...	4,485	8,28,12,507	1,43,39,852	77,77,358
Group 10 (*Communications, Managing Agents etc.*)				
Class 1. Railways	...	...	...	...
,, 2. Road Transport	75	4,97,802	52,351	21,317
,, 3. Sea Transport	16	8,81,741	2,00,539	1,00,546
,, 4. Air Transport	2	1,69,059	52,893	30,569
,, 5 Managing Agents	24	8,70,304	2,35,895	1,88,078
,, 6. CommissionAgents	243	26,70,072	6,17,768	5,95,903
Total ...	360	50,88,978	11,59,446	9,36,413
Group 11 (*Finance*)				
Class 1. Non-Pakistani Banks	5	32,26,186	10,08,116	6,04,344
,, 2. Pakistani Banks	7	39,43,061	10,77,038	2,92,013
,, 3. Non-Pakistani Insurance Companies ...	13	8,67,515	2,12,034	1,14,981
,, 4. Pakistani Insurance Companies	12	9,39,160	2,88,787	1,68,265
,, 5. Money-Lenders	39	1,88,948	46,167	16,966
,, 6. Stock and Share Brokers and Jobbers ...	44	16,38,109	4,20,965	3,70,092
,, 7. Finance Companies and Agents, Bill and Discount, Investment Trust Companies ...	79	8,96,684	1,36,904	50,213
,, 8. All other Brokers and Agents	102	84,62,604	24,43,202	20,43,919
,, 9. Hire of Machinery, Furniture, etc.	26	3,58,267	57,520	12,947
Total ...	327	2,05,20,534	56,90,733	36,73,740

KARACHI

PROVINCIAL STATEMENT No. 4—contd.

Classification	No. of assessees in each category (Year ending 31st March, 1956)	Income	Income-tax	Super-tax
		Rs.	Rs.	Rs.
Group 12 (*Primary Products*)				
Class 1. Cotton	2	1,212	379	303
,, 2. Cotton Seeds	1	75,285	23,526	9,410
,, 3. Jute	3	28,019	3,472	702
,, 4. Wool	5	62,144	5,321	...
,, 5. Hides and Skins	6	28,920	1,095	...
,, 6. Grains	...	...	...	...
,, 7. Betelnuts	...	...	...	...
,, 8. Oilseeds	...	...	..	...
,, 9. Miscellaneous	13	1,08,157	11,847	808
Total ...	30	3,03,737	45,640	11,223
Group 13 (*Profession, etc.*)				
Class 1. Law	117	13,49,999	2,11,224	82,797
,, 2. Medicine (including Dentistry)	274	24,77,339	2,87,717	41,666
,, 3. Literature and Art	19	1,40,882	20,802	10,254
,, 4. Music and Drama	8	46,409	3,540	...
,, 5. Accounts and Actuaries	22	2,83,978	53,525	19,253
,, 6. Engineering, Land Surveying and Architecture	24	11,51,337	2,32,507	2,87,910
,, 7. Cinemas, Theatres and Other Public amusement (Sports, etc.)	31	4,39,138	1,06,248	47,427
,, 8. Teaching	12	70,948	5,192	14
,, 9. All other businesses and Professions (not included under any other head)	507	99,80,967	23,61,087	9,44,795
Total ...	1,014	1,59,40,997	32,81,842	14,34,116
Grand Total ...	9,240	22,35,39,038	4,95,11,426	2,47,65,834

PROVINCIAL STATEMENT No. 5 (INCOME-TAX).

Classification of Income-tax Demand for the year ending 31st March, 1956, according to the grades of total Income and class of assessee

Grades of Income	INDIVIDUAL											
	Salaries			Salaries and other sources					All other sources			
				Salaries			Other sources					
	Number of assessees	Total income assessed	Income-tax including tax deducted at source	No. of assessees	Total income assessed	Income-tax including tax deducted at source	Total income assessed	Income-tax including tax deducted at source	No. of assessees	Total income assessed	Income-tax including tax deducted at
		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
0 — 1,999	293	2,30,423	65,170	...	...	...	...	...	36	26,310	8,105
2,000 — 2,499	38	67,499	20,455	1	629	18	2,096	58	16	37,385	10,894
2,500 — 2,999	20	43,798	13,727	1	2,216	915	160	66	4	10,703	1,772
3,000 — 3,499	67	1,73,022	22,054	8	13,794	307	6,588	181	152	4,11,943	15,069
3,500 — 4,999	1,699	34,63,949	2,30,705	85	1,95,287	5,716	1,11,330	3,308	1,683	59,70,105	1,90,765
5,000 — 7,499	1,697	53,15,962	5,37,177	130	4,11,868	15,455	2,18,628	8,241	2,071	1,02,90,675	3,96,449
7,500 — 9,999	1,221	50,04,309	5,17,338	79	2,78,394	18,312	2,60,409	14,001	1,140	78,11,448	4,45,052
10,000 — 12,499	190	16,39,362	1,34,573	62	2,92,792	21,160	2,54,175	16,389	815	67,57,025	4,34,869
12,500 — 14,999	867	75,72,408	6,03,140	36	1,96,627	15,770	2,07,442	16,953	519	57,11,334	4,56,908
15,000 — 19,999	575	78,94,983	8,70,375	66	5,22,267	55,955	3,37,877	35,694	651	89,25,539	9,56,971
20,000 — 24,999	463	62,12,654	10,17,530	66	5,30,335	92,171	6,24,650	89,924	338	61,44,165	8,46,595
25,000 — 29,999	222	50,60,953	3,61,278	43	5,66,254	99,777	4,24,007	74,617	338	74,53,844	12,40,792
30,000 — 39,999	140	30,33,706	5,79,710	38	4,65,762	96,447	6,16,387	1,23,484	276	80,01,037	15,69,521
40,000 — 49,999	54	13,50,675	3,05,804	32	6,27,124	1,40,624	5,52,130	1,29,258	166	64,52,454	14,03,802
50,000 — 74,999	42	20,48,067	4,81,774	24	4,22,948	93,867	8,17,543	2,07,443	215	1,28,70,408	31,00,748
75,000 — 99,999	1	69,350	18,743	2	60,498	16,777	1,00,621	24,560	...	...	...
1,00,000 — 1,99,999	5	5,38,236	1 52,910	7	3,78,327	1,08,002	5,15,850	1,39,618	131	2,34,96,541	64,90,655
2,00,000 & Over ...	1	2,62,764	79,364	3	53,775	16,355	1,58,296	47,947	...	...	...
Total ...	7,595	4,99,82,120	60,11,827	683	50,18,897	7,97,628	52,08,189	9,31,742	8,551	11,03,70,916	1,75,68,967
Unclassified demand ...	30	...	16,092	127	...	1,57,312	...	...	418	...	22,48,416
Unclassified refund ...	50	...	12,531	42	...	60,324	...	...	80	...	25,03,837

ANNEXURE FOR REFUNDEES

	No. of refundees	Total income for refund	Income-tax refunded	No. of refundees	Total income for refund	Income-tax refunded	Total income for refund	Income-tax refunded	No. of refundees	Total income for refund	Income-tax refunded
	242	5,14,015	29,639	45	47,879	3,523	...	...	420	26,68,527	3,95,536

PROVINCIAL STATEMENT No. 5 (INCOME-TAX).—contd.

Grades of Income	HINDU UNDIVIDED FAMILIES — All Sources: No. of assessees	HINDU UNDIVIDED FAMILIES: Total income assessed	HINDU UNDIVIDED FAMILIES: Income-tax including tax deducted at source	UNREGISTERED FIRMS & OTHER ASSOCIATION OF PERSONS — All Sources: No. of assessees	UNREGISTERED FIRMS: Total income assessed	UNREGISTERED FIRMS: Income-tax including tax deducted at source	COMPANIES & OTHER CONCERNS ASSESSABLE AT COMPANY RATE — All Sources: No. of assessees	COMPANIES: Total income assessed	COMPANIES: Income-tax including tax deducted at source	TOTAL: No. of assessees	TOTAL: Total income assessed	TOTAL: Income-tax including tax deducted at source
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
0 — 1,999	...	...	...	1	1,039	79	29	25,416	7,879	359	2,83,188	81,233
2,000 — 2,499	...	...	...	...	...	...	2	4,406	1,377	57	1,12,015	32,802
2,500 — 2,999	...	...	...	1	2,658	54	3	8,366	2,615	29	67,901	19,149
3,000 — 3,499	...	...	...	...	...	...	1	3,340	1,044	228	6,'8,687	38,655
3,500 — 4,999	...	...	...	45	1,54,063	4,939	11	45,957	14,361	3,523	99,40,691	4,49,794
5,000 — 7,499	...	...	...	89	4,53,082	21,909	17	1,15,597	36,129	4,004	1,68,05,812	10,15,360
7,500 — 9,999	...	...	...	50	3,48,516	22,312	11	1,03,706	41,856	2,501	1,38,06,782	10,58,871
10,000 — 12,499	...	...	...	45	3,49,341	30,554	11	1,28,393	41,886	1,123	94,21,088	6,79,431
12,500 — 14,999	...	...	...	40	4,44,278	34,043	9	1,31,728	42,415	1,471	1,42,63,817	11,69,229
15,000 — 19,999	...	...	...	34	4,72,749	52,529	21	4,13,511	1,29,285	1,347	1,85,66,926	21,00,809
20,000 — 24,999	1	16,000	2,086	15	2,64,248	37,701	12	2,53,982	79,369	895	1,40,46,034	21,65,376
25,000 — 29,999	...	...	...	23	4,99,662	89,505	18	5,05,711	1,51,268	644	1,45,10,431	20,17,237
30,000 — 39,999	...	...	...	18	5,14,745	1,04,839	29	10,07,897	2,98,388	501	1,36,39,534	27,72,389
40,000 — 49,999	...	...	...	8	2,43,252	52,940	20	9,11,299	2,84,931	280	1,01,36,934	23,17,359
50,000 — 74,999	...	...	...	16	8,02,498	1,79,626	31	20,19,380	5,79,111	328	1,89,80,844	46,42,569
75,000 — 99,999	...	...	...	9	6,44,510	1,31,591	19	17,94,982	5,53,665	31	26,69,961	7,45,336
1,00,000 — 1,99,999	...	...	...	7	8,86,890	2,58,643	61	78,91,462	23,54,181	211	3,37,07,306	95,04,009
2,00,000 —and over	...	...	...	7	32,47,825	9,21,839	104	10,18,53.342	3,07,41,807	115	10,55,76,002	3,18,07,312
Total ...	1	16,000	2,086	408	93,29,356	19,43,103	409	11,72,18,475	3,53,61,567	17,647	29,71,43,953	6,26,16,920
Unclassified demand ...	...	...	...	12	...	1,84,746	44	...	13,51,192	631	...	39,57,758
Provisional demand under section 23 B ...	...	...	...	...	...	...	...	...	...	...	...	89,14,683
Unclassified refund ...	...	...	...	6	...	4,86,812	18	...	36,42,074	196	...	67,05,578

ANNEXURE FOR REFUNDEES

	Hindu Undivided Families: No. of refundees	Total income for refund	Income-tax refunded	Unregistered Firms: No. of refundees	Total income for refund	Income-tax refunded	Companies: No. of refundees	Total income for refund	Income-tax refunded	Total: No. of refundees	Total income for refund	Income-tax refunded
	...	...	...	14	5,10,708	2,39,926	31	16,87,208	5,42,471	752	54,28,337	12,11,095

PROVINCIAL STATEMENT No. 6 (SUPER-TAX)

Classification of Super-tax Demand for the year ending 31st March, 1956, according to the grades of total Income and class of assessee

Grades of Income	INDIVIDUAL										
	Salaries			Salaries and other sources					All other sources		
				Salaries			Other sources				
	Number of assessees	Total income assessed	Super-tax including tax deducted at source	No. of assessees	Total income assessed	Super-tax including tax deducted at source	Total income assessed	Super-tax including tax deducted at source	No. of assessees	Total income assessed	Super-tax including tax deducted at source
		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
0 — 25,000	3	71,009	288	—	—	—	—	—	12	98,013	12,128
25,001 — 30,000	218	61,55,553	88,873	41	7,44,434	9,469	4,27,831	4,895	330	86,46 631	99,756
30,001 — 35,000	84	26,85,006	66,951	20	2,90,356	9,701	3,54,596	12,033	165	50,28,260	1,58,945
35,001 — 45,000	96	31,66,011	1,52,113	31	6,15,578	35,813	5,39,044	30,796	208	78,85,827	4,46,733
45,001 — 55,000	33	16,27,521	72,007	24	6,12,920	53,123	5,37,968	46,552	116	55,18,563	4,33,758
55,001 — 65,000	12	7,04,427	76,785	9	1,61,264	16,824	3,41,315	38,816	68	34,91,107	3,57,219
65,001 — 75,000	6	4,03,677	53,554	10	3,99,693	45,624	2,98,428	38,391	52	34,19,297	4,39,994
75,001 — 90,000	1	81,500	12,531	1	200	30	78,178	11,901	50	38,12.635	5,32,237
90,001 — 1,05,000	1	1,03,832	19,640	1	66,506	11,448	26,443	4,552	35	32,20,754	5,28,804
1,05,001 — 1,20,000	2	2,24,553	53.120	2	25,684	4,902	1,92,549	37,038	17	19,20,103	3,30,236
1,20,001 — 1,50,000	2	2,47,769	62,758	4	2,86,655	78,014	1,66,862	30,220	39	46,66,551	8,85,242
1,50,001 — 2,00,000	...	...	...	1	56,000	15,698	1,34,439	36,854	27	38,51,956	8,35,810
2,00,001 — 2,50,000	...	...	...	...	...	...	...	...	9	9,70,450	2,13,456
2,50,001 — 3,00,000	1	2,66,764	1,07,007	...	...	...	...	...	11	23,10.838	7,14,678
3,00,001 — 3,50,000	...	...	...	1	64,000	22,749	1,58,296	56,268	6	13,79,426	4,15,714
3,50,001 — 4,00,000	...	...	...	...	...	...	...	...	1	3,72,201	1,34,859
4,00,001 — 4,50,000	...	...	...	...	...	...	...	...	3	13,04,475	3,08,335
4,50,001 — 5,00,000	...	...	...	...	...	...	...	...	3	13,85,606	5,30,674
5,00,001 — 5,50,000	...	...	...	...	...	...	...	...	1	5,07,175	63,397
5,50,001 and Over ...	...	...	...	...	...	...	...	...	13	61,26,942	24,68,061
Total ...	459	1,57,37,622	7,65,627	145	33,23,290	3,03,395	32,55,949	3,48,316	1,166	6,59,16,810	99,10,036
Unclassified demand ...	3	...	5,442	71	...	1,95,990	...	...	209	...	19,49,936
Unclassified refund ...	3	...	1,473	5	...	7,661	...	...	35	...	31,08,142

ANNEXURE FOR REFUNDEES

No. of refundees	Total income for refund	Super-tax refunded	No. of refundees	Total income for refund	Super-tax refunded	Total income for refund	Super-tax refunded	No. of refundees	Total income for refund	Super-tax refunded
...	...	...	...	...	...	...	...	...	...	...

PROVINCIAL STATEMENT No. 6 (SUPER-TAX)—contd.

Grades of Income	HINDU UNDIVIDED FAMILIES — All Sources			UNREGISTERED FIRMS & OTHER ASSOCIATION OF PERSONS — All sources			COMPANIES & OTHER CONCERNS ASSESSABLE AT COMPANY RATE — All sources			TOTAL		
	No. of assessees	Total income assessed	Super-tax including tax deducted at source	No. of assessees	Total income assessed	Super-tax including tax deducted at source	No. of assessees	Total income assessed	Super-tax including tax deducted at source	No. of assessees	Total income assessed	Super-tax including tax deducted at source
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
0 — 25,000	...	...	...	2	37,620	5,002	127	12,30,388	1,71,479	144	14,37,030	1,88,897
25,001 — 30,000	...	...	...	39	10,34,991	8,733	18	5,05,711	69,143	646	1,75,15,151	2,80,869
30,001 — 35,000	...	...	...	20	6,29,944	13,692	14	4,49,,684	61,756	303	94,37,846	3,23,078
35,001 — 45,000	...	...	...	34	2,12,92,365	46,588	30	12,36,109	1,73,638	399	3,47,34,934	8,85,681
45,001 — 55,000	...	...	...	23	11,11,448	50,066	10	5,04,472	66,076	206	99,12,892	7,21,582
55,001 — 65,000	...	...	...	14	8,35,023	53,410	15	10,21,896	1,40,702	118	65,55,032	6,83,756
65,001 — 75,000	...	...	...	12	7,93,222	49,958	10	6,41,820	84,905	90	59,56,137	7,12,426
75,001 — 90,000	...	...	...	17	13,14,702	86,201	17	16,00,735	2,33,482	86	68,87,950	8,76,382
90,001 — 1,05,000	...	...	...	9	8,68,101	52,490	9	10,03,296	1,31,090	55	52,88,932	7,48,024
1,05,001 — 1,20,000	...	...	...	6	6,79,146	27,899	17	13,73,061	2,04,026	44	44,15,096	6,57,221
1,20,001 — 1,50,000	...	...	...	13	17,11,583	1,67,352	12	14,46,904	1,99,559	70	85,26,324	14,23,145
1,50,001 — 2,00,000	...	...	...	11	17,56,009	1,83,189	26	41,54.650	6,52,516	65	99,53,054	17,24,067
2,00,001 — 2,50,000	...	...	...	5	7,58,084	73,192	12	18,18,243	2,48,864	26	35,46,777	5,35,512
2,50,001 — 3,00,000	...	...	...	2	5,32,803	16,976	11	26,36,400	4,00,774	25	57,46,805	12,39,435
3,00,001 — 3,50,000	...	...	...	2	6,58,945	57,394	4	11,05,138	1,58,271	13	33,65,805	7,10,396
3,50,001 — 4,00,000	...	...	...	1	3,70,617	1,34,117	4	11,55,659	1,65,157	6	18,98,477	4,34,133
4,00,001 — 4,50,000	...	...	...	...	...	...	10	68,90,113	8,07,928	13	81,94,588	11,16,263
4,50,001 — 5,00,000	...	...	...	...	...	...	5	15,54,048	2,46,563	8	29,39,654	7,77,237
5,00,001 — 5,50,000	...	...	...	...	...	...	3	5,55,864	73,218	4	10,63,039	1,36,615
5,50,001 — and Over	...	...	...	6	79,56,660	10,97,562	55	8,66,59,93[illegible]	1,17,29,887	74	10,07,43,534	1,52,95,510
Total ...	...	...	...	216	4,23,41,263	21,23,821	409	11,75,44,123	1,60,19,034	2,395	24,81,19,057	2,94,70,229
nclassified demand ...	...	...	...	8	...	2,46,854	43	...	14,78,882	334	...	38,77,104
ovisional demand under ection 23-B	...	...	...	...	...	...	...	...	...	...	...	73,36,440
classified refund ...	...	...	...	1	...	3,59,510	12	...	90,47,192	56	...	1,25,23,978

ANNEXURE FOR REFUNDEES

	No. of refundees	Total income for refund	Super-tax refunded	No. of refundees	Total income for refund	Super-tax refunded	No. of refundees	Total income for refund	Super-tax refunded	No. of refundees	Total income for refund	Super-tax refunded
	...	...	...	...	...	...	...	...	...	...	...	...

PROVINCIAL EXCESS PROFITS TAX STATEMENTS
1955-56

EXCESS PROFITS TAX

PROVINCIAL STATEMENT No. 1

Statement showing Excess Profits Tax and Penalties Charged, Discharged, Collected and Repaid upto 31st March, 1956

No. of Item	Excess Profits Tax	East Pakistan	West Pakistan	Karachi	Grand Total
		Rs.	Rs.	Rs.	Rs.
	PART I.—PROVISIONAL ASSESSMENTS				
1	Total Demanded	...	3,82,56,215	42,92,454	4,25,48,669
2	*Less* demand covered by regular assessment	...	3,79,44,440	33,81,818	4,13,26,258
3	Demand remaining to be covered by regular assessment	...	3,11,775	9,10,636	12,22,411
4	Total collections	...	3,19,69,900	36,47,211	3,56,17,111
5	*Less* amount refunded	...	5,68,469	2,65,393	8,33,862
6	Amount transferred to regular assessments	...	3,14,01,431	33,81,818	3,47,83,249
7	Amount collected and remaining to be transferred (item 4 *less* items 5 & 6)	...	...	...	...
	PART II.—REGULAR ASSESSMENTS				
8	Total Excess Profits Tax charged	1,35,58,385	23,62,83,628	1,16,51,998	26,14,94,011
	Deduct :				
9	Excess Profits Tax deficiencies set off	...	1,39,29,703	5,22,078	1,44,51,781
10	Relief allowed in respect of double Excess Profits Tax	...	8,39,468	2,38,896	10,78,364
	Excess Profits Tax Discharged :				
11	By order of Appellate Assistant Commissioner	...	89,10,366	3,31,665	92,42,031
12	By order of Commissioner or Appellate Tribunal	11,06,526	37,31,388	3,31,557	51,69,471
13	Net Excess Profits tax remaining in charge (item 8 *less* items 9, 10, 11 & 12)	1,24,51,859	20,88,72,703	1,02,27,802	23,15,52,364
14	Amount of Excess Profits Tax paid to date including transfers from provisional assessment collections	40,651	9,20,80,663	1,06,76,631	10,27,97,945
	Deduct :				
15	(*i*) Amount repaid	...	1,06,86,326	6,25,910	1,13,12,236
	(*ii*) Excess Profits Tax payable by Government under Section 10, Finance Act, 1942, transferred to a separate head	8,712	35,74,416	6,20,342	42,03,470
	(*ii*) Amount repaid	...	1,72,589	3,56,204	5,28,793
16	Net collection of Excess Profits Tax [item 14 *less* 15 (i)]	40,651	8,13,94,337	1,00,50,721	9,14,85,709
17	Amount in default (item 13 *less* item 16)	1,24,11,208	12,74,78,366	1,77,081	14,00,66,655
	PENALTIES				
18	Total penalties imposed	10,649	18,23,353	...	18,34,002
19	Reduction made therein on appeal	...	1,30,887	...	1,30,887
20	Net penalties remaining in charge (item 18 *less* item 19)	10,649	16,92,466	...	17,03,115
21	Total payments	449	3,34,221	...	3,34,670
22	Amount in default (item 20 *less* item 21)	10,200	13,58,245	...	13,68,445
23	Payments received in advance and not covered by assessments (Provisional or regular)	...	...	...	...
24	Total collections (items 16, 21 & 23)	41,100	8,17,28,558	1,00,50,721	9,18,20,379

PROVINCIAL STATEMENT No. II

Statement showing Net Excess Profits Tax demanded, classified according to Trade Groups upto 31st March, 1956, for the Province of East Pakistan.

No. of Item	Class of Business	Number of assessments	Profits of the Chargeable Accounting Period	Standard profits in relation to the chargeable accounting period	Excess Profits of the chargeable accounting period	Excess Profits Tax charged at 50% after set off of deficiencies	Excess Profits Tax charged at 66-2/3% after set off of deficiencies	Total Excess Profits Tax assessed	Double Excess profits taxation relief allowed	Net Excess Profits Tax charged
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Amusement industry	...	...	...	...	...	...	...	...	...
2	Banking, finance & money-lending ...	...	...	...	...	...	...	...	...	...
3	Building & contracting & ancillary trades	13	28,96,427	4,45,717	24,50,710	...	15,59,513	15,59,513	...	15,59,513
4	Chemical manufacture & allied trades	...	...	...	...	...	...	...	...	...
5	Cotton ginning, pressing, cleaning, spinning & weaving	...	...	...	...	...	...	...	...	...
6	Distribution, hotels, etc.	9	6,16,569	2,85,484	3,31,085	...	2,06,392	2,06,392	...	2,06,392
7	Electricity supply	...	...	...	...	...	...	...	...	...
8	Engineering, electrical & metal manufactures	...	...	...	...	...	...	...	...	...
9	Food industries, Breweries, etc. ...	...	...	...	...	...	...	...	...	...
10	Insurance	...	...	...	...	...	...	...	...	...
11	Iron and Steel works	...	...	...	...	...	...	...	...	...
12	Jute manufacture	...	...	...	...	...	...	...	...	...
13	Milling, flour, rice, etc.	3	2,36,839	73,355	1,63,484	...	1,02,680	1,02,680	...	1,02,680
14	Mining, coal and gas works ...	...	...	...						
15	Mining & quarries, other minerals including petroleum	...	...	...	...	...	...	...	...	...
16	Printing and Publishing	...	...	...						
17	Railways, tramways, road & air transport	...	...	...	...	...	...	...	...	...
18	Shipping	...	...	...	...	...	...	...	...	...
19	Sugar manufacture & refining ...	...	...	...	...	...	...	...	...	...
20	Tea	...	...	...	...	...	...	...	...	...
21	Textiles, other than Cotton & Jute ...	...	...	...	...	...	...	...	...	...
22	Tanneries and leather goods ...	...	...	...	...	...	...	...	...	...
23	Other businesses	16	29,76,209	5,74,718	24,01,491	...	15,30,156	15,30,156	29,932	15,00,224
	Total ...	41	67,26,044	13,79,274	53,46,770	...	33,98,741	33,98,741	29,932	33,68,809

PROVINCIAL STATEMENT No. II

Statement showing Net Excess Profits Tax demanded, classified according to Trade Groups upto 31st March, 1956, for the Province of West Pakistan

No. of Item	Class of Business	Number of assessments	Profits of the Chargeable Accounting Period	Standard profits in relation to the chargeable accounting period	Excess Profits of the chargeable accounting period	Excess Profits Tax charged at 50% after set off of deficiencies	Excess Profits Tax charged at 66-2/3% after set off of deficiencies	Total Excess Profits Tax assessed	Double Excess Profits taxation relief allowed	Net Excess Profits Tax charged
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Amusement industry	...	...	...	...	...	...	...	...	...
2	Banking, finance & money-lending ...	...	...	...	...	...	...	...	...	...
3	Building and contracting and ancillary trades	4	15,22,640	1,44,000	13,78,640	...	8,95,732	8,95,732	...	8,95,732
4	Chemical manufacture and allied trades	...	...	...	...	...	...	...	...	...
5	Cotton ginning, pressing, cleaning, spinning & weaving	...	...	...	...	...	...	...	...	...
6	Distribution, hotels, etc.	...	...	...	...	...	...	...	...	...
7	Electricity supply	...	...	...	...	...	...	...	...	...
8	Engineering, electrical and metal manufactures	1	6,55,356	3,92,091	2,63,265	...	8,790	8,790	...	8,790
9	Food industries, Breweries, etc. ...	...	...	...	...	...	...	...	...	...
10	Insurance	...	...	...	...	...	...	...	...	...
11	Iron and Steel Works	...	...	...	...	...	...	...	...	...
12	Jute Manufacture	...	...	...	...	...	...	...	...	...
13	Milling, flour, rice, etc.	...	...	...	...	...	...	...	...	...
14	Mining, coal and gas works ...	...	...	...	...	...	...	...	...	...
15	Mining and quarries, other minerals including petroleum	1	3,22,211	30,570	2,91,641	...	1,94,428	1,94,428	1,74,798	19,630
16	Printing and Publishing	...	...	...	...	...	...	...	...	...
17	Railways, tramways, road and air transport	2	3,37,259	94,945	2,42,314	...	1,43,621	1,43,621	...	1,43,621
18	Shipping	...	...	...	...	...	...	...	...	...
19	Sugar manufacture and refining ...	...	...	...	...	...	...	...	...	...
20	Tea	...	...	...	...	...	...	...	...	...
21	Textile, other than cotton and jute ...	...	...	...	...	...	...	...	...	...
22	Tanneries and leather goods ...	...	...	...	...	...	...	...	...	...
23	Other businesses	...	...	...	...	...	...	...	...	...
	Total ...	8	28,37,466	6,61,606	21,75,860	...	12,42,571	12,42,571	1,74,798	10,67,773

EXCESS PROFITS TAX

PROVINCIAL STATEMENT No. II

Statement showing net Excess Profits Tax demanded, classified according to Trade Groups upto 31st March 1956, for the Province of Karachi

No. of Item	Class of Business	Number of assessments	Profits of the Chargeable Accounting Period	Standard Profits in relation to the chargeable accounting period	Excess Profits of the chargeable accounting period	Excess Profits Tax charged at 50% after set off of deficiencies	Excess Profits Tax charged at 66-2/3% after set off of deficiencies	Total Excess Profits Tax assessed	Double Excess Profits Taxation relief allowed	Net Excess Profits Tax charged
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Amusement industry	...	...	...	...	...	...	...	...	...
2	Banking, finance & money-lending ...	...	...	...	...	...	...	...	...	...
3	Building & contracting & ancillary trades	...	...	...	...	...	...	...	...	...
4	Chemical manufacture and allied trades	...	...	...	...	...	...	...	...	...
5	Cotton ginning, pressing, spinning, cleaning and weaving	...	...	...	...	...	...	...	...	...
6	Distribution, hotels, etc.	1	17,50,985	26,926	17,24,059	...	11,49,373	11,49,373	10,01,264	1,48,109
7	Electricity supply	...	...	...	...	...	...	...	...	...
8	Engineering, electrical and metal manufactures	...	...	...	...	...	...	...	...	...
9	Food industries, Breweries, etc. ...	...	...	...	...	...	...	...	...	...
10	Insurance	...	...	...	...	...	...	...	...	...
11	Iron and steel works	...	...	...	...	...	...	...	...	...
12	Jute manufacture	...	...	...	...	...	...	...	...	...
13	Milling, flour, rice, etc.	...	...	...	...	...	...	...	...	...
14	Mining, coal and gas works ...	...	...	...	...	...	...	...	...	...
15	Mining and quarries, other minerals including petroleum	...	...	...	...	...	...	...	...	...
16	Printing & Publishing	...	...	...	...	...	...	...	...	...
17	Railways, tramways, road and air transport	...	...	...	...	...	...	...	...	...
18	Shipping	...	...	...	...	...	...	...	...	...
19	Sugar manufacture & refining ...	...	...	...	...	...	...	...	...	...
20	Tea	...	...	...	...	...	...	...	...	...
21	Textiles, other than cotton and Jute ...	...	...	...	...	...	...	...	...	...
22	Tanneries and leather goods ...	...	...	...	...	...	...	...	...	...
23	Other businesses	...	...	...	...	...	...	...	...	...
	Total ...	1	17,50,985	26,926	17,24,059	...	11,49,373	11,49,373	10,01,264	1,48,109

EXCESS PROFITS TAX

PROVINCIAL STATEMENT No. IV

Statement Showing Excess Profits Tax Deposits, Demanded, Reduced, Collected and Refunded upto 31st March 1956

No. of Item	Excess Profits Tax Deposits	East Pakistan	West Pakistan	Karachi	Total
		Rs.	Rs.	Rs.	Rs.
1	Total amount demanded	46,11,317	4,53,66,124	24,11,169	5,23,88,610
2	*Less* reduction on appeal, etc.	5,26,979	39,73,327	1,24,525	46,24,831
3	Net demand	40,84,338	4,13,92,797	22,86,644	4,77,63,779
4	Collections	19,59,507	1,34,23,365	21,99,929	1,75,82,801
5	Refunds consequent upon reductions on appeal, etc.	3,35,506	16,90,821	83,167	21,09,494
6	Net collections (item 4 *minus* item 5)	16,24,001	1,17,32,544	21,16,762	1,54,73,307
7	Deposits in default, *i.e.*, uncollected (item 3 *minus* item 6) ...	24,60,337	2,96,60,253	1,69,882	3,22,90,472
8	Refunds made under Rule 8 & 9 of E. P. T. (Post-War Refunds) Rules	...	80,52,262	19,94,037	1,00,46,299

PROVINCIAL BUSINESS PROFITS TAX STATEMENTS

1955-56

PROVINCIAL STATEMENT No. I

Statement showing Business Profits Tax and Penalties charged, discharged, collected and repaid up to 31st March 1956

No. of item	Business Profits Tax	East Pakistan	West Pakistan	Karachi	Grand Total
		Rs.	Rs.	Rs.	Rs.
1	Total tax charged	67,61,841	1,27,54,209	63,31,553	2,58,47,603
2	Total tax discharged before payment	3,92,603	1,13,396	...	5,05,999
3	Net tax left in charge (item 1 *less* item 2)	63,69,238	1,26,40,813	63,31,553	2,53,41,604
4	Tax paid to date	36,73,722	1,03,93,534	51,12,166	1,91,79,422
5	*Less* tax repaid to date	1,70,314	2,40,720	...	4,11,034
6	Net collection of tax (item 4 *less* item 5)	35,03,408	1,01,52,814	51,12,166	1,87,68,388
7	Tax in default (item 3 *less* item 6)	28,65,830	24,87,999	12,19,387	65,73,216
8	Penalties imposed	...	5,255	5,085	10,340
9	Reduction therein on appeal	...	...	...	...
10	Net penalties left in charge (item 8 *less* item 9)	...	5,255	5,085	10,340
11	Penalties paid	...	...	...	...
12	Penalties in default (item 10 *less* item 11)	...	5,255	5,085	10,340
13	Interest paid on refund of tax over-charged by provisional assessment	...	...	...	...

PROVINCIAL STATEMENT No. II

Statement showing net Business Profits Tax demanded, classified according to Trade Groups up to 31st March 1956, for the Province of East Pakistan

No. of item	Class of Business	Number of assessments	Profits of Chargeable Accounting Period	Abatement in relation to the Chargeable Accounting Period	Business Profits of the Chargeable Accounting Period	Business Profits Tax charged after set off of deficiencies	Double Business Profits Taxation relief allowed	Net Business Profits Tax charged
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Amusement industry	...	...	...	...	...	...	...
2	Banking, finance & money-lending	2	2,13,879	1,00,000	1,13,879	18,980	...	18,980
3	Building & contracting & ancillary trades	...	...	...	...	...	...	...
4	Chemical manufacture & allied trades	2	12,20,610	2,00,000	10,20,610	1,70,102	...	1,70,102
5	Cotton, ginning, pressing, cleaning, spinning and weaving	...	...	...	...	...	...	...
6	Distribution, hotels, etc.	4	9,71,436	3,00,000	6,71,436	96,387	...	96,387
7	Electricity supply	2	8,35,425	2,32,278	6,03,147	1,00,524	...	1,00,524
8	Engineering, electrical and metal manufactures	2	12,66,440	2,00,000	10,66,440	1,77,740	...	1,77,740
9	Food industries, Breweries, etc.	...	...	...	...	...	...	...
10	Insurance	...	...	...	...	...	...	...
11	Iron and Steel Works	...	...	...	...	...	...	...
12	Jute manufacture	7	80,87,852	6,93,152	73,94,700	11,48,885	...	11,48,885
13	Milling, flour, rice, etc.	...	...	...	...	...	...	...
14	Mining, coal and gas works	...	...	...	...	...	...	...
15	Mining & quarries, other minerals including petroleum	...	...	...	...	...	...	...
16	Printing and publishing	...	...	...	...	...	...	...
17	Railway, tramways, road and air transport	...	...	...	...	...	...	...
18	Shipping	1	2,47,790	1,00,000	1,47,790	24,632	...	24,632
19	Sugar manufacture and refining	1	22,84,600	1,28,373	21,56,227	3,59,371	...	3,59,371
20	Tea	2	13,12,769	5,73,517	7,39,252	1,23,148	...	1,23,148
21	Textiles, other than Cotton & Jute	...	...	...	...	...	...	...
22	Tanneries and leather goods	...	...	...	...	...	...	...
23	Other businesses	1	2,88,330	1,00,000	1,88,330	31,388	...	31,388
	Total ...	24	1,67,29,131	26,27,320	1,41,01,811	22,51,157	...	22,51,157

PROVINCIAL STATEMENT No. II

Statement showing net Business Profits Tax demanded, classified according to Trade Groups up to 31st March 1956, for the Province of West Pakistan

No. of item	Class of Business	Number of assessments	Profits of Chargeable Accounting Period	Abatement in relation to the Chargeable Accounting Period	Business Profits of the Chargeable Accounting Period	Business Profits Tax charged after set off of deficiencies	Double Business Profits Taxation relief allowed	Net Business Profits Tax charged
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Amusement industry	1	1,03,815	1,00,000	3,815	636	...	636
2	Banking, finance & money-lending	10	37,87,203	15,21,352	22,65,851	3,50,743	46,733	3,04,010
3	Building & contracting & ancillary trades	9	27,20,466	10,08,895	17,11,571	2,43,364	...	2,43,364
4	Chemical manufacture & allied trades	7	1,68,28,705	20,64,609	1,47,64,096	24,60,683	1,26,069	23,34,614
5	Cotton, ginning, pressing, cleaning, spinning and weaving	8	43,95,167	9,39,760	34,55,407	4,91,129	...	4,91,129
6	Distribution, hotels, etc.	24	1,14,46,738	27,50,293	86,96,445	13,98,290	2,44,559	11,53,731
7	Electricity supply	3	91,32,774	9,52,358	81,80,416	13,63,404	...	13,63,404
8	Engineering, electrical and metal manufactures	8	23,24,039	7,95,972	15,28,067	2,06,840	...	2,06,840
9	Food industries, Breweries, etc.	2	12,99,633	3,45,690	9,53,943	1,58,991	...	1,58,991
10	Insurance	...	...	...	...	...	...	...
11	Iron and Steel Works	...	...	...	...	...	...	...
12	Jute manufacture	...	...	...	...	...	...	...
13	Milling, flour, rice, etc.	...	...	...	...	...	...	...
14	Mining, coal and gas works	...	...	...	...	...	...	...
15	Mining & quarries, other minerals including petroleum	3	8,84,993	3,00,000	5,84,993	97,499	...	97,499
16	Printing and publishing	...	...	...	...	...	...	...
17	Railway, tramways, road and air transport	12	31,35,809	11,45,479	19,90,330	3,23,571	...	3,23,571
18	Shipping	2	4,08,688	2,00,000	2,08,688	34,781	...	34,781
19	Sugar manufacture and refining	1	10,56,592	2,29,627	8,26,965	1,37,827	...	1,37,827
20	Tea	...	...	...	...	...	...	...
21	Textiles, other than Cotton and Jute	2	3,41,51,213	2,00,000	3,39,51,213	56,58,535	...	56,58,535
22	Tanneries and leather goods	...	...	...	...	...	...	...
23	Other businesses	27	3,66,57,599	41,52,769	3,25,04,830	53,73,223	35,52,264	18,20,959
	Total ...	119	12,83,33,434	1,67,06,804	11,16,26,630	1,82,99,516	39,69,625	1,43,29,891

PROVINCIAL STATEMENT No. II

Statement showing net Business Profits Tax demanded, classified according to Trade Groups upto 31st March 1956, for the Province of Karachi

No. of item	Class of Business	Number of assessments	Profits of Chargeable Accounting Period	Abatement in relation to the Chargeable Accounting Period	Business Profits of the Chargeable Accounting Period	Business Profits Tax charged after set off of deficiencies	Double Business Profits Taxation relief allowed	Net Business Profits Tax charged
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Amusement industry	...	...	...	...	...	...	...
2	Banking, finance & money-lending	2	75,45,560	14,46,140	60,99,420	10,16,570	...	10,16,570
3	Building & contracting & ancillary trades	1	1,43,840	1,00,000	43.840	7,307	...	7,307
4	Chemical manufacture & allied trades	...	...	...	...	...	...	...
5	Cotton, ginning, pressing, cleaning, spinning and weaving	6	65,88,894	34,43,976	31,44,918	5,24,151	...	5,24,151
6	Distribution, hotels, etc.	3	7,67,453	3,00,000	4,67,453	77,909	...	77,909
7	Electricity supply	1	1,29,680	1,00,000	29,680	4,947	...	4,947
8	Engineering, electrical and metal manufactures	1	5,64,849	2,00,000	3,64,849	60,808	...	60,808
9	Food industries, Breweries, etc.	2	13,30,696	3,88,348	9,42,348	1,57,057	...	1,57,057
10	Insurance	...	...	...	...	...	...	...
11	Iron and Steel Works	...	...	...	...	...	...	...
12	Jute manufacture	...	...	...	...	...	...	...
13	Milling, flour, rice, etc.	1	3,80,930	1,00,000	2,80,930	46,822	...	46,822
14	Mining, coal and gas works	...	...	...	...	...	...	...
15	Mining & quarries, other minerals including petroleum	4	90,66,517	5,84,683	84,81,834	14,13,636	...	14,13,636
16	Printing and publishing	...	...	...	...	...	...	...
17	Railway, tramways, road and air transport	...	...	...	...	...	...	...
18	Shipping	...	...	...	...	...	...	...
19	Sugar manufacture and refining	...	...	...	...	...	...	...
20	Tea	...	...	...	...	...	...	...
21	Textiles, other than cotton & Jute	2	6,35,871	2,00,000	4,35,871	72,645	...	72,645
22	Tanneries and leather goods	...	...	...	...	...	...	...
23	Other businesse	3	67,35,679	15,19,052	52,16,627	8,25,881	...	8,25,881
	Total ...	26	3,38,89,969	83,82,199	2,55,07,770	42,07,733	...	42,07,733

GPPK—M 134 CBR—10-1-59—450.

WEST PAKISTAN :—

Lahore :—

Messrs. All Pakistan Legal Decision, 35-Nabha Road.
Messrs. Book Centre, Lakshmi Mansion, Opp. Regal Cinema, 49, The Mall.
Messrs. Hamid Noorani & Co., 59-Fleming Road.
Messrs. Mirza Book Agency, 9-A, Shah Alam Market.
Messrs. Nawa-i-Waqt Publications Ltd.
Messrs. Premier Book House, 4/5-Katchery Road, Near Anarkali.
Messrs. Technical and Commercial Book Co., Chawk Dalgaran.
Messrs. The Publishers United Ltd., 176-Anarkali.
Messrs. The Punjab Religious Book Society, Anarkali.

Peshawar :—

Messrs. Ferozsons, 35-The Mall.

Rawalpindi :—

Messrs. The London Book Company.
Messrs. Victory Book Stores, Edwardes Road.

Hyderabad :—

Messrs. Ameer Brothers, Hirabad.
Messrs. Educational Book Depot, Stationers & Booksellers, School Road.
Messrs. The New Allies Stores, Jail Road, Near Tower.

Multan City :—

Messrs. The Multan Chamber of Commerce.

Quetta :—

Messrs. Aligarh Book Stall, Mission Road.

Lyallpur :—

Messrs. Danishmand & Co., Karkhana Bazar.
Messrs. International Agency, Gujar Basti.

Sialkot City :—

Messrs. Mallik & Sons, Commercial Building, Railway Road.

Sukkur :—

Messrs. The Ajaib Stores, Frere Road.
Messrs. Gul Book Depot, Neemji Slope.

Larkana :—

Messrs. Mujahid Stationery Mart & Bookseller, Bunder Road.

Nowshera :—

Messrs. F. K. Sethi Stores, Church Road.

II.—FOREIGN

AFGHANISTAN :—The Ambassador of Pakistan in Afghanistan, Kabul c/o Postmaster, Peshawar.
AUSTRALIA :—The High Commissioner for Pakistan in Australia, Dalton House, 115, Pit Street, Sydney.
BURMA :—The Ambassador of Pakistan in Burma, Rander House, Phayree Street, Rangoon.
CANADA :—The High Commissioner for Pakistan in Canada, 499-Wilbord Street, Ottawa.
EGYPT :—The Ambassador of Pakistan in Egypt, Pakistan House, 11 Sharia Hedel, Laban, Garden City, Cairo.
FRANCE :—The Ambassador of Pakistan in France, 18-Rue Loard Byron, Paris.
INDIA :—The High Commissioner for Pakistan in India, 8-B, Hardinge Avenue, New Delhi.
The Deputy High Commissioner for Pakistan in India, Calcutta.
INDONESIA :—The Ambassador of Pakistan in Indonesia, 15-Djalan Tanku Umar, Djarkata.
IRAN :—The Ambassador of Pakistan in Iran, Khiaban Takhte Jamshed, Kashi No. 276, Tehran.
IRAQ :—The Ambassador of Pakistan in Iraq, Wazirya, Baghdad.
ITALY :—The Minister of Pakistan in Italy, 15-via Guiseppe Mangili, Rome.
NETHERLANDS :—The Ambassador of Pakistan in Netherlands, Plien 1813, No. 3 The Hague.
SAUDI ARABIA :—The Ambassador of Pakistan in Saudi Arabia, Jedda.
SYRIA, LEBANON & JORDAN :—The Minister of Pakistan, Abu Roumanch, Damascus.
TURKEY :—The Ambassador of Pakistan in Turkey, 41-Karanfil Sokaka, Yanshehir, Ankara.
UNITED KINGDOM :—The High Commissioner for Pakistan in U.K., 34/36-Lowndes Square, London, S.W.I.
U. S. A. :—The Ambassador of Pakistan in U.S.A., 2201-R Street, North-West Washington, D.C.
U. S. S. R. :—The Ambassador of Pakistan in U.S.S.R., 17-Sadove Kudrinskava Street, Moscow.